PUBLIC GUARDIAN
AND TRUSTEE OF
BRITISH COLUMBIA

2007 ANNUAL REPORT 2008

The PGT mission is to safeguard and uphold the legal and financial interests of children; manage the legal, financial and personal care interests of adults needing assistance in decision-making; and administer the estates of deceased and missing persons.

OUR VALUES

Six major values underpin PGT work and are reflected in all aspects of its performance:

1. *Client-centred service:* Clients are at the centre of PGT services and the PGT strives to ensure that services are individualized, equitable and accessible.
2. *Respect:* In managing the personal and health care decision-making of adults who are unable to make these decisions themselves, the PGT honours the principles of self-determination and autonomy.
3. *Innovation:* Staff members are encouraged to be innovative in designing support services that are the least restrictive and intrusive as possible. Court processes are used as a last resort.
4. *Teamwork:* PGT staff work in teamwork with one another and with their service partners in striving for seamless service delivery.
5. *Openness:* Annual public reporting on all aspects of PGT performance, as required by the *Public Guardian and Trustee Act*, ensures accountability to clients, government and the public.
6. *Staff support:* Staff members are acknowledged to be PGT's greatest resource. They are recognized and appreciated for their expertise and professionalism as well as their teamwork and consultation skills. The PGT is committed to ongoing development and training of all its staff members.

RIGHTS, CHOICES AND SECURITY FOR ALL BRITISH COLUMBIANS

TRANSMITTAL TO THE ATTORNEY GENERAL

September 29, 2008

The Honourable Wally Oppal
Attorney General
Parliament Buildings
Victoria, British Columbia
V8V 1X4

Dear Attorney General:

Pursuant to section 25 of the *Public Guardian and Trustee Act*, I have the honour of presenting the Annual Report of the Public Guardian and Trustee of British Columbia.

This report covers the period April 1, 2007 to March 31, 2008.

Regards,

Jay Chalke, Q.C.
Public Guardian and Trustee

MESSAGE FROM THE PUBLIC GUARDIAN AND TRUSTEE

I am pleased to report on the achievements of the Public Guardian and Trustee (PGT) for the period April 1, 2007 to March 31, 2008. This Annual Report contains a performance report of PGT activities, financial statements regarding the PGT's administration of client assets, financial statements for PGT operations and independent audit statements on all three reports.

The 2007/08 period has been another very productive year in which PGT staff responded to increasing demand for PGT services. Client assets under administration grew by 7.6% to $764.6 million. The number of instances in which PGT staff exercised statutory powers to protect assets of vulnerable British Columbians increased by 133% in the last three years.

The 2007/08 year saw the effects of new funding for PGT legal services provided to children in continuing care of the province. The PGT is the Guardian of Estate for these children and youth. The new funding followed submission made by the PGT to the *BC Child and Youth Review* and highlights government's recognition of the importance of protecting the legal interests of children in its care. The new legal service focuses on addressing issues which arise from critical incident reports regarding children in care that are submitted by the Ministry of Children and Family Development (MCFD) to the PGT on a monthly basis. The Ministry made major improvements in its reporting to the PGT when it automated the reporting of critical incidents in 2006. We welcome these improvements by MCFD and are confident that we will continue to jointly enhance this reporting.

While outcomes from the enhanced reporting and subsequent reviews are still in development because of the nature and duration of litigation, preliminary indications are that the reports are identifying a significant number of instances in which children in continuing care may be entitled to take legal action.

In this past year, the PGT also focused on an extensive review of our internal risk management framework. As a fiduciary responsible for administering client assets, we have always maintained extensive internal controls. Our control system was tested when a temporary staff member was able to circumvent some controls and misappropriate some client assets. As a fiduciary we take this matter extremely seriously. While we identified the activities in time to prevent the former employee from benefiting from these illicit actions, we are working diligently to ensure that our control framework has been further strengthened to preclude this happening again.

As we continued this past year to serve clients and to build on past strengths, we also began preparations for implementation of the next major wave of law reform associated with adult guardianship. Amendments to the *Adult Guardianship Act*, the *Health Care (Consent) and Care Facility (Admission) Act*, the *Representation Agreement Act* and other acts are expected to be proclaimed in 2009. In replacing the outdated *Patients Property Act*, these new laws will complete the cycle of law reform that began with the legislative approval of the 1993 package of Adult Guardianship Laws.

We are very pleased that these amendments have been enacted and are looking forward to implementation over the next year. When implemented, these amendments will significantly enhance protections available to British Columbians who need assistance in decision-making, as well as improve options for planning before assistance may be required. Many of the benefits to British Columbians in the new law derive from new and enhanced responsibilities for the PGT. Satisfying these new duties will require new resources. I look forward to the government recognizing that responsibility as a condition needed to bring the new laws into force.

I wish to recognize the roles that have been played by our service partners in the law reform process as well as in meeting the ongoing needs of our clients. I also acknowledge the commitment and professionalism of PGT staff that has been the hallmark of our organization for many years.

Jay Chalke, Q.C.
Public Guardian and Trustee

SIGNIFICANT ACCOMPLISHMENTS IN 2007/2008

- Participated in consultations associated with developing regulations to the *Adult Guardianship and Planning Statutes Amendment Act*, 2007 and began planning for anticipated implementation of significant amendments to the *Adult Guardianship, Health Care (Consent) and Care (Facility) Admission, Power of Attorney and Representation Agreement Acts* contained in the 2007 Bills 26 and 29.
- Finalized an information-sharing protocol agreement facilitating information transfer between the PGT, Ministry of Children and Family Development and delegated Aboriginal child and family services agencies.
- Continued relationships with the new Office of the Representative for Children and Youth and the Child Death Review Unit of the BC Coroners Service to facilitate appropriate information-sharing on critical incidents involving children in continuing care.
- Increased staffing to respond to growing demand for legal and related work to protect the legal and financial interests of children in continuing care of the Province.
- Participated in extensive activities associated with identifying clients who were potentially eligible for compensation under the Indian Residential School Resolution settlement process including conducting data matching, national and interprovincial discussions and community information activities associated with avoiding, mitigating or responding to financial abuse of persons receiving payments.
- Continued to represent the interests of PGT clients in various class proceedings including the Woodlands School class action concerning claims for damages for historic institutional abuse.
- Conducted a Critical Incident Report Evaluation Project to review the PGT process for receiving and responding to critical incident reports from Ministry of Children and Family Development regarding children in continuing care.
- Continued liaison with Indian and Northern Affairs Canada to address issues relating to adult guardianship on reserves.
- Re-edited and worked with Ministry of Children and Family Development to expand distribution of *Dollars and Sense*, a handbook providing basic information on managing finances directed at youth nearing majority.
- Drafted recommended guidelines for contracts with private individuals for caregiving services to adult clients.
- Continued liaison with the regional Health Authorities and Community Living BC regarding their role as Designated Agencies under Part 3 of the *Adult Guardianship Act*.
- Undertook further review of Private Committee Services in response to a program evaluation to improve efficiency.
- Began a comprehensive review of PGT client investment policies.
- Was appointed personal representative for 333 deceased British Columbians.
- Strengthened the PGT risk management framework by developing enhanced internal controls related to client assets.
- Worked with the National Association of Public Trustees and Guardians to facilitate the support of clients who move between jurisdictions.

PUBLIC GUARDIAN
AND TRUSTEE OF
BRITISH COLUMBIA

TABLE OF CONTENTS

Transmittal to the Attorney General 1
Message from the Public Guardian and Trustee 2
Significant Accomplishments in 2007/2008 3

I. PERFORMANCE REPORT 5

Accountability Statement 6
Report of PricewaterhouseCoopers LLP Chartered Accountants 7

A. Mandate, Mission, Vision and Values 9

1. Mandate 9
2. Mission 9
3. Vision 9
4. Values 9

B. Accountability Framework 10

1. Prospective Performance Planning 10
2. Retrospective Performance Reporting 10
3. Judicial Oversight 12

C. Program Areas 12

1. Child and Youth Services 12
2. Services to Adults 13
3. Estate and Personal Trust Services 15
4. Client Finance and Administrative Services 17
5. Legal Services 19
6. Policy, Planning and Public Education 19
7. Coordinating Response to Adult Abuse, Neglect and Self Neglect 20
8. PGT Cross-Divisional Activities 21

D. Context for 2007/2008 Performance Results 22

1. Introduction 22
2. Development of PGT Goals, Objectives and Performance Measures 22
3. Role of the PGT Mission, Vision and Values 23
4. Societal Trends Affecting PGT Services and Mandate 24
5. Other Factors Affecting the PGT in 2007/2008 26
6. Risk Management 29
7. 2007/2008 Performance Results 32
8. 2007/2008 Service Delivery Plan 34
9. Performance Details 36

E. Linking Resources to Performance 48

1. Linking Resources, Strategies and Results 48
Table 1. Areas of Expenditure and PGT Strategic Goals [unaudited] 50
Table 2. PGT Voted Funding, Revenues and Expenses 2002/2003–2007/2008 51
2. Revenue and Program Costs 2007/2008 52

II. FINANCIAL STATEMENTS 56

Operating Account 57

Estates and Trusts Administered 68

2007/2008
PERFORMANCE REPORT

ACCOUNTABILITY STATEMENT

The 2007/08 Annual Report was prepared under my direction. I am accountable for the results achieved, the selection of performance measures, and how actual performance has been reported. The information presented reflects the actual performance of the Public Guardian and Trustee for the twelve months ended March 31, 2008. The report addresses all significant events that occurred, and decisions made, up to September 3, 2008.

The information presented represents a comprehensive picture of our actual performance in relation to our Service Delivery Plan. This report contains estimates and significant interpretive information that represents the best judgement of management.

The measures presented are consistent with the organization's mission, goals and objectives, and focus on aspects critical to understanding our performance. I am responsible for the design and operation of internal controls to ensure performance information is measured accurately and in a timely manner. Any significant limitations in the reliability of specific data are identified in the report.

The report has been prepared in accordance with the *Public Guardian and Trustee Act* and British Columbia Performance Reporting Principles as consistent with the Act. As such, it is intended for a general audience. Specific users may require more detailed information than is contained in this report.

Jay Chalke, Q.C.

Public Guardian and Trustee

September 3, 2008

PRICEWATERHOUSECOOPERS

September 4, 2008

PricewaterhouseCoopers LLP
Chartered Accountants
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Vancouver, British Columbia
Canada V6C 3S7
Telephone +1 604 806 7000
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Auditor's Report

To:
The Public Guardian and Trustee of British Columbia
The Attorney General, Province of British Columbia, and
The Members of The Legislative Assembly of British Columbia

We have audited the accompanying 2007/2008 Performance Report of the Public Guardian and Trustee of British Columbia (the Performance Report) for the year ended March 31, 2008 based on the BC Reporting Principles endorsed by the Legislative Assembly's Select Standing Committee on Public Accounts in 2003 for use by public sector organizations in the Province of British Columbia. The Performance Report is the responsibility of the Public Guardian and Trustee of British Columbia (PGT). Our responsibility is to express an opinion on the Performance Report based on our audit.

We conducted our audit in accordance with the standards of assurance engagements established by the Canadian Institute of Chartered Accountants. Those standards require that we plan and perform an audit to obtain reasonable assurance about whether the Performance Report is presented fairly, in all material respects, in accordance with the BC Reporting Principles. An audit of the Performance Report includes examining, on a test basis, evidence supporting the amounts and disclosures in the Performance Report, assessing estimates made by the PGT, evaluating the overall presentation of the Performance Report, and performing such other procedures as we consider necessary in the circumstances.

As required by the BC Reporting Principles, the Performance Report contains a number of representations by the PGT concerning the appropriateness of the PGT's goals, objectives, targets, explanations of the adequacy of planned and actual performance, and expectations for the future. Such representations are the opinions of the PGT, and inherently cannot be subject to independent verification. Further, as described in Section E of the Performance Report, the tables and related information are derived using an allocation model developed to reflect approximate usage of key services and other segmentation methodologies that are beyond the scope of this audit. Our audit was limited to ensuring that the Performance Report is consistent with the audited financial statements contained in the PGT's 2007/2008 Annual Report.

In our opinion, except for the effect of adjustments, if any, which we may have determined to be necessary, had we independently verified the representations described in the paragraph above and had we performed a more extensive examination of Section E as referred to in the paragraph above, the Performance Report for the year ended March 31, 2008 is presented fairly, in all material respects, in accordance with the BC Reporting Principles as we have described in the attached Appendix.

PricewaterhouseCoopers LLP

Chartered Accountants

"PricewaterhouseCoopers" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership, or, as the context requires, the PricewaterhouseCoopers global network or other member firms of the network, each of which is a separate and independent legal entity.

PRICEWATERHOUSECOOPERS

Appendix to the Report of the Auditors on the 2007/2008 Performance Report of the Public Guardian and Trustee of British Columbia

Principle 1 – Explain the Public Purpose Served

The report explains the PGT's public purpose, enabling legislation and mission. Core business areas, services, clients and stakeholders are described, as is the role of partners. The PGT's unique role and relation to the courts and the Crown are explained. The report describes organizational values, how they guide business and how they are embedded in the organization's operations.

Principle 2 – Link Goals and Results

The report provides linkages between the PGT's mission and mandate, goals, objectives, and operations and performance measures, providing a clear chain of events. The relevance and relation to long-term outcomes are explained for key performance measures. Variances between planned and actual results are identified and explained.

Principle 3 – Focus on the Few, Critical Aspects of Performance

The report identifies the significance and relevance of each performance measure, although it contains a large number of measures. The internal focus of one of these measures is consistent with the PGT's interpretation of the requirements of the *Public Guardian and Trustee Act*. However, this presentation is inconsistent with a focus on the larger, overall picture as contemplated by this principle.

Principle 4 – Relate Results to Risk and Capacity

The report summarizes management's view of the key risks faced by the PGT, their potential impact, and the organization's strategies for dealing with them. Current capacity is described in relation to current results and to the PGT's ability to deliver organizational goals and objectives.

Principle 5 – Link Resources, Strategies and Results

The report identifies budgeted and actual financial results by program area, and explains key variances. Year-over-year comparative information is provided in the financial statements, and long-term financial trend information is provided. The report links financial and performance information in relation to certain program areas in a way that should help readers understand the efficiency and economy of operations.

Principle 6 – Provide Comparative Information

Actual performance is reported in relation to the Service Delivery Plan. Relevant economic, social and demographic information is provided for context. Current performance is graphically related to historic trends, although further discussion would enhance this presentation. In general, performance is presented consistently year-over-year. Changes in the way performance has been measured or presented have been explained.

Principle 7 – Present Credible Information, Fairly Interpreted

Our opinion relates to the reliability of the data in the Performance Report, subject to the limitations described in the audit opinion. Controls to ensure that completeness and accuracy of performance have been implemented, although we do not provide assurance on the effectiveness of the control environment. Narratives are supplemented by useful graphics, and specialized terminology has been kept to a minimum. The report has been issued in accordance with statutory reporting deadlines.

Principle 8 – Disclose the Basis for Key Reporting Judgements

The report provides concise explanations of how most measures are derived including, where relevant, data sources and the period covered. The process for selecting targets, and how it is evolving, is described. Any changes to how performance is measured are described. The PGT provides an accountability statement describing his confidence in the information.

A. MANDATE, MISSION, VISION AND VALUES

1. Mandate

The Public Guardian and Trustee (PGT) is a corporation sole established under the *Public Guardian and Trustee Act*. The current Public Guardian and Trustee is Jay Chalke, Q.C., who was reappointed by the Lieutenant Governor in Council to a six-year term effective February 28, 2006. The PGT can serve a maximum of two terms.

The PGT mandate is to serve:

- Children and youth under the age of 19 by protecting their legal and financial interests;
- Adults who require assistance in decision-making through protection of their legal rights, financial interests and personal care interests; and
- Deceased persons where there is no one willing or able to administer their estates, the estates of missing persons, and the beneficiaries of personal trusts.

The PGT provides services through 224 employee positions to approximately 32,110 clients and administers close to $765 million of trust assets. When managing the financial affairs of an individual, estate or trust, the PGT observes prudent business practices and is bound by both common law and statutory fiduciary principles associated with a Trustee or Agent.

The PGT exercises quasi-judicial authority in specific situations as a result of obligations created by statutory law. In addition, the PGT provides the Court with reliable independent submissions when the property or financial interests of minors, adults with legal disabilities or estates are at risk. The PGT is independent of government in its case-related decision making responsibilities.

2. Mission

The PGT mission is to safeguard and uphold the legal and financial interests of children; manage the legal, financial and personal care interests of adults needing assistance in decision-making and administer the estates of deceased and missing persons.

3. Vision

The PGT vision is "Rights, choices and security for all British Columbians".

4. Values

Six major values underpin PGT work and are reflected in all aspects of its performance:

1) Client-centred service: Clients are at the centre of PGT services and the PGT strives to ensure that services are individualized, equitable and accessible.
2) Respect: In managing the personal and health care decision-making of adults who are unable to make these decisions themselves, the PGT honours the principles of self-determination and autonomy.
3) Innovation: Staff members are encouraged to be innovative in designing support services that are the least restrictive and intrusive as possible. Court processes are used as a last resort.

The powers and duties of the PGT are directed by numerous acts. Key statutes include:

- *Adult Guardianship Act*
- *Child, Family and Community Service Act*
- *Community Care and Assisted Living Act*
- *Employment Standards Act*
- *Estate Administration Act*
- *Estates of Missing Persons Act*
- *Family Relations Act*
- *Health Care (Consent) and Care Facility (Admission) Act*
- *Infants Act*
- *Insurance Act*
- *Insurance (Vehicle) Act*
- *Patients Property Act*
- *Power of Attorney Act*
- *Public Guardian and Trustee Act*
- *Representation Agreement Act*

---

4) Teamwork: PGT staff work in teamwork with one another and with their service partners in striving for seamless service delivery.

5) Openness: Annual public reporting on all aspects of PGT performance, as mandated by the *Public Guardian and Trustee Act*, ensures accountability to clients, government and the public.

6) Staff support: Staff members are acknowledged to be the PGT's greatest resource. They are recognized and appreciated for their expertise and professionalism as well as their teamwork and consultation skills. The PGT is committed to ongoing development and training of all its staff members.

A corporation sole is a corporate legal structure in which governance and operational responsibility are all vested in a single office holder and is used primarily in situations requiring clear accountability.

B. ACCOUNTABILITY FRAMEWORK

The PGT is accountable to the government and Legislature, the public, and directly to PGT clients. Accountability is exercised by means of government's review of PGT performance planning, annual public reporting on performance, annual performance audit, annual audited financial statements and through judicial oversight of PGT statutory and fiduciary obligations to individual clients.

1. Prospective Performance Planning

Section 22 of the *Public Guardian and Trustee Act* requires the PGT to prepare an annual three-year Service Delivery Plan (SDP) and deliver it to the Attorney General not later than December 31st. If approved by the Attorney General, the plan must be submitted to the Province's Treasury Board for approval. The Act requires that the SDP must specify for each program area, for the fiscal year about to begin and for each of the following two fiscal years:

a) the objectives of the program area,

b) the nature and scope of activities to be undertaken,

c) the performance targets and other measures by which performance of the program area may be assessed,

d) a forecast of the revenues to be collected,

e) an estimate of funding required to meet the objectives of the program area, and

f) an estimate of the amount of surplus or deficit and the cash balance remaining in the operating account for each fiscal year.

There is no statutory requirement for the Service Delivery Plan to be published, but as a matter of practice, the PGT makes its Service Delivery Plans available on its website.

2. Retrospective Performance Reporting

Section 25 of the *Public Guardian and Trustee Act* requires the PGT to report to the Attorney General in each fiscal year on operations of the office for the preceding fiscal year. This annual report must be provided to the Attorney General by September 30th and thereafter tabled in the Legislative Assembly. It must contain:

a) Audited financial statements on the stewardship of estates and trusts under administration,

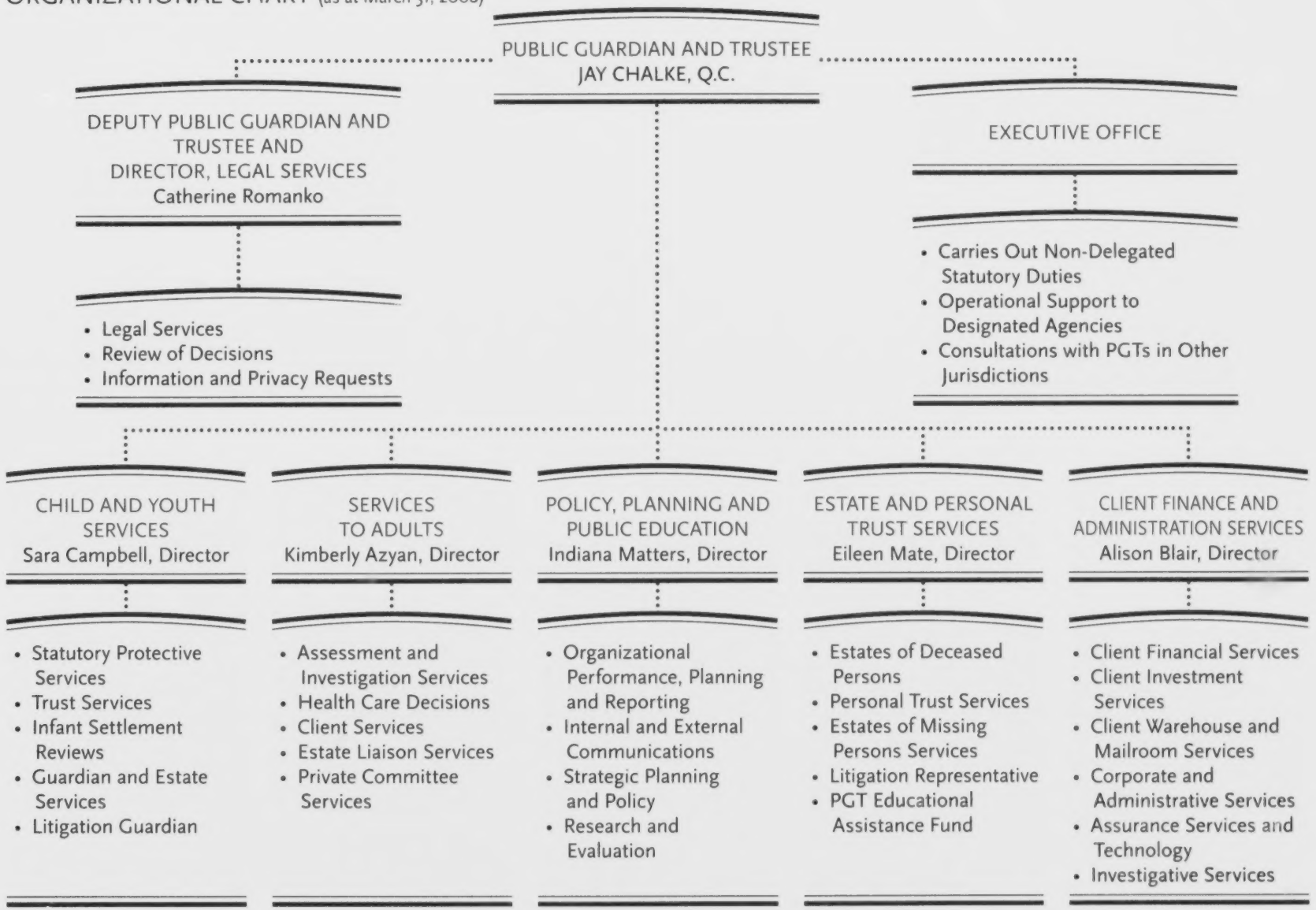
b) Audited financial statements on the operations of the Public Guardian and Trustee,

c) A statement of the extent to which the Public Guardian and Trustee has met the performance targets and other objectives established in the Service Delivery Plan under section 22, and

d) A report from the Auditor General or an independent auditor on the statement referred to in paragraph (c).

Section 26 of the *Public Guardian and Trustee Act* requires annual independent audits of both the two PGT financial statements and the PGT performance report on its Service Delivery Plan. The Act specifies that the SDP must include both "performance targets" and "other measures" by which performance of "each program area" may be assessed. This requirement for comprehensive performance planning is in contrast to trends in public performance reporting which direct organizations to focus on their "few, critical aspects of performance". The reference to "other measures" also broadens the nature of PGT performance reporting from that associated with traditional performance measures.

PUBLIC GUARDIAN AND TRUSTEE OF BRTISH COLUMBIA
ORGANIZATIONAL CHART (as at March 31, 2008)


PUBLIC GUARDIAN AND TRUSTEE
JAY CHALKE, Q.C.
DEPUTY PUBLIC GUARDIAN AND TRUSTEE AND DIRECTOR, LEGAL SERVICES
Catherine Romanko
• Legal Services
• Review of Decisions
• Information and Privacy Requests
EXECUTIVE OFFICE
• Carries Out Non-Delegated Statutory Duties
• Operational Support to Designated Agencies
• Consultations with PGTs in Other Jurisdictions
CHILD AND YOUTH SERVICES
Sara Campbell, Director
• Statutory Protective Services
• Trust Services
• Infant Settlement Reviews
• Guardian and Estate Services
• Litigation Guardian
SERVICES TO ADULTS
Kimberly Azyan, Director
• Assessment and Investigation Services
• Health Care Decisions
• Client Services
• Estate Liaison Services
• Private Committee Services
POLICY, PLANNING AND PUBLIC EDUCATION
Indiana Matters, Director
• Organizational Performance, Planning and Reporting
• Internal and External Communications
• Strategic Planning and Policy
• Research and Evaluation
ESTATE AND PERSONAL TRUST SERVICES
Eileen Mate, Director
• Estates of Deceased Persons
• Personal Trust Services
• Estates of Missing Persons Services
• Litigation Representative
• PGT Educational Assistance Fund
CLIENT FINANCE AND ADMINISTRATION SERVICES
Alison Blair, Director
• Client Financial Services
• Client Investment Services
• Client Warehouse and Mailroom Services
• Corporate and Administrative Services
• Assurance Services and Technology
• Investigative Services

3. Judicial Oversight

All PGT services are mandated by statute and the PGT is accountable to clients and ultimately to the court for actions taken on behalf of clients. Many PGT functions are fiduciary in nature and judicial oversight mechanisms are highly developed.

C. PROGRAM AREAS

The PGT provides services to clients through three broad operational program areas: Child and Youth Services; Services to Adults; and Estate and Personal Trust Services. These programs are in turn supported by Client Finance and Administrative Services, Legal Services and the Policy, Planning and Public Education Division.

The Executive Office provides overall direction, coordination, consultation with Public Guardian and Trustees in other jurisdictions, coordination of Adult Guardianship and Community Development and non-delegated statutory duties such as approval of infant settlement reviews, the most serious substitute health care decisions and major trust disbursements.

1. Child and Youth Services

The PGT acts to protect the legal and property interests of minors under the authority of a range of provincial statutes. In carrying out this work, Child and Youth Services (CYS) works on behalf of and directly with children and youth as well as with their parents or guardians.

Some statutes direct the PGT to carry out a protective review function to ensure that a minor's property interests are secured by others (usually their guardians), whereas other statutes authorize the PGT to act directly on behalf of a minor in the role of Guardian of Estate, Litigation Guardian or Trustee.

a. Guardian of Estate

As Guardian of Estate, the PGT is co-guardian with the Ministry of Children and Family Development (MCFD) and has the duty to protect the legal and property interests of minors who are in continuing care of the Province, undergoing adoption or who have no legal guardian. In 2007/08, the PGT was Guardian of Estate for 6,378 children and youth, almost all of whom were in continuing care.

In this capacity the PGT acted as Litigation Guardian for some children, advancing legal claims which included claims for abuse related damages for children in care. The PGT pursued financial entitlements (such as CPP Orphan's Benefits) on behalf of other children.

b. Trustee

Trust monies received by the PGT on behalf of children include personal injury settlement proceeds, life insurance proceeds where a minor is the beneficiary and no trustee is named to administer the funds, a share of an estate where no trustee is named and also include a portion of wages earned by child entertainers. Funds are typically held in trust until the child turns nineteen (the age of majority in BC) unless dispersed earlier for the benefit of the child.

At March 31, 2008, the PGT served as trustee for 13,079 minors who had trusts, administering approximately $196 million in assets for the benefit of minors.

c. Protective Legal Reviews

The PGT protects the legal interests of minors by reviewing all proposed settlements of claims brought on behalf of minors for damages for personal injury to the child such as medical malpractice or motor vehicle accidents or for the wrongful death of a parent or guardian. These reviews ensure that the settlements are fair and in the minor's best interests. In 2007/08, CYS lawyers completed reviews of 909 proposed settlements of minors' claims.

To ensure that the minor's property interests in trusts and estates are protected, the PGT also reviews notices of applications to administer an estate of a deceased person or to vary a trust or a will whenever a minor is a beneficiary or may be entitled to a share in the estate or trust. Where the PGT has reason to believe that a minor's interest in a trust is at risk, the PGT will investigate the circumstances surrounding the trust on behalf of the minor. In 2007/08, the PGT served 1,771 clients through these notices regarding minors under Section 112 of the *Estate Administration Act*, of which 912 were newly arrived during the period.

Total Staff: 35

Total Clients: 21,962*

- Guardianship – 6,378
- Trust – 13,079
- Legal – 4,183

Financial indicators:

- Revenue (Actual) – $3,355,716
- Expenses (Actual) – $5,670,796

Total value of assets under administration (at March 31, 2008): $195.9 million

- Investments and securities – $189.6 million
- Real property – $7 million
- Other – $.33 million

Child and Youth Services

* Client counts reflect the number of individual clients by both program area and by division. Because of this, the division total does not equal the sum of the program areas as clients may require service in more than one area.

PRIORITIES IN 2007/2008

- Resolved issues relating to the Crime Victim Assistance Program (CVAP) that resulted in awards of more than $233,000 to children who were victims of abuse.
- Finalized an information-sharing protocol agreement between the PGT and Ministry of Child and Family Development (MCFD) and delegated Aboriginal child and family services agencies.
- Re-edited and worked with MCFD to expand distribution of *Dollars and Sense,* a handbook providing basic information on managing finances directed at youth nearing majority.
- Conducted a Critical Incident Report Evaluation Project to review the PGT process for receiving and responding to critical incident reports from MCFD regarding children in continuing care.
- Established and developed relationships with the new Office of the Representative for Children and Youth and the Child Death Review Unit of the Coroner's Office to facilitate appropriate information sharing on critical incidents involving children in continuing care.
- Retained new staff members funded as part of the provincial response to the *BC Child and Youth Review* to respond to higher levels of critical incident reports associated with automated reporting from MCFD.

2. Services to Adults

The PGT protects the legal rights and personal and financial interests of adults who are unable to manage their affairs independently and require substitute decision-making. The majority of adult clients rely on PGT financial and legal management or oversight. The PGT also exercises personal care decision-making for many of these adults including health care or dual financial and personal care responsibility.

Services to Adults (STA) acts for adult clients when other appropriate substitute decision makers are not available and strives to balance client independence and the right of self-determination with the need for protection. Most adult clients have diseases of aging that have impaired their mental capability while others have mental illnesses, developmental disabilities or brain injuries.

The direct services caseload has become more demanding as its nature has evolved. Adult clients are increasingly coming to the PGT for short periods late in life. Clients may have complex assets or debts to manage. Clients increasingly have assets held outside British Columbia that must also be managed by PGT staff.

a. Assessment and Investigation

The first contact most adult clients have with the PGT involves staff responding to reports from concerned friends, relatives or professionals and assessing whether PGT services are required. This includes investigating reports of financial abuse of adults who may be incapable and consulting with community and family members on possible abuse, neglect and self-neglect issues.

These activities involved 1,613 initial inquiries and investigations in 2007/08. Approximately 33% resulted in the PGT assuming some type of legal authority for these adults. The basis for this calculation changed in 2007/08 as previous years reported inquiries only when they resulted in full investigations.

b. Health Care Decisions

Under the *Health Care (Consent)* and *Care Facility (Admission) Act*, health care professionals must obtain informed consent before treating a patient. A substitute decision maker is generally needed if the patient is incapable of making their own treatment decisions. In the absence of an already existing substitute decision maker such as a Committee of Person or Representative under a Representation Agreement, the Act allows certain family members to make decisions. When these are not available or where there is significant conflict, the PGT is called upon to appoint another suitable decision maker or to make substitute treatment decisions itself.

In 2007/08, STA provided 659 temporary substitute health care decision services including major and minor health care decisions, authorizing temporary substitute decision makers, approving plans of care and providing brief consultations. Health care decisions made by the PGT in its capacity as Committee of Person are authorized by other legislation and are not included in this category.

c. Client Services

In 2007/08, STA provided a range of financial and personal care management services for approximately 4,000 adults in vulnerable situations under a number of different roles including Committee of Estate, Committee of Person, Power of Attorney, Representative, Litigation Guardian, and Pension Trustee. When appointed Committee of Estate, STA works with the client to establish an effective plan that includes securing assets and pursuing income, benefits and compensation, paying bills, administering investments and managing property. As Committee of Person, the PGT makes health and personal care decisions on behalf of individuals.

d. Estate Liaison

Estate Liaison coordinates completion of STA involvement in a client's affairs and releases property under PGT administration when service by STA is no longer required. Client affairs are transferred to Estate Liaison when the PGT no longer has authority for a client because the individual has become capable of managing their own affairs, someone else has been appointed as Committee or more frequently because the client has passed away. During 2007/08, Estate Liaison was involved with the affairs of 835 clients.

e. Private Committee Services

Private Committee Services (PCS) monitors the activities of Private Committees appointed by the court to manage the affairs of adults who are unable to make their own financial, legal and/or personal and health care decisions. Committee Review Officers conduct reviews of accounts kept by Private Committees and undertake investigations of their activities when concerns are reported to the PGT. During 2007/08, PCS served 2,362 clients.

The PGT has reallocated budget resources from other areas during each of the last several years to try to meet performance targets associated with this work.

Total Staff: 93.5

Total Clients: 8,293*

- Assessment and Investigation – 1,613
- Client Services – 4,040
- Health Care Decisions – 659
- Estate Liaison – 835
- Private Committee Services – 2,362
- Adult Legal Monitoring - 847

Financial indicators:

- Revenue (Actual) – $9,227,996
- Expenses (Actual) – $13,147,147

Total value of assets under administration (at March 31, 2008): $420.3 million

- Investments and securities – $316.6 million
- Real property – $97.7 million
- Other – $6 million

* Client counts are unique by both program area and by division. Because of this, the divisional total does not equal the sum of the program areas as clients may require service in more than one area.

PRIORITIES IN 2007/2008

- Began planning for anticipated implementation of significant amendments to the *Adult Guardianship, Health Care (Consent)* and *Care (Facility) Admission, Power of Attorney and Representation Agreement Acts* contained in the 2007 Bills 26 and 29.
- Participated in extensive activities associated with identifying clients who were potentially eligible under the Indian Residential School Resolution settlement process including conducting data matching, national and interprovincial discussions and community information activities associated with avoiding, mitigating or responding to financial abuse of persons receiving payments.
- Drafted recommended guidelines for contracts with private individuals for caregiving services to clients.
- Continued liaison with Indian and Northern Affairs Canada to address issues relating to adult guardianship on reserves.
- Undertook further review of Private Committee Services in response to a program evaluation including developing new policies, implementing additional criteria to identify accounts that can move to non-reporting status and other initiatives to improve efficiency.
- Worked with the National Association of Public Trustees and Guardians to facilitate supporting clients who move between jurisdictions.
- Made presentation to the Ktunaxa Kinbasket Treaty Council regarding adult guardianship as it might relate to treaty negotiations.
- Furthered regionalization of services to adults by reallocating half-time positions held centrally to the various offices to improve efficiency.
- Continued liaison with Community Living BC and the regional Health Authorities regarding their role as a Designated Agency under Part 3 of the *Adult Guardianship Act*.
- Developed an emergency preparedness strategy to protect potentially impacted clients from anticipated flooding of the Fraser River in Spring 2007.
- Initiated review of security requirements, such as bonding and restrictions on assets, for Private Committees, Guardians and Trustees.

3. Estate and Personal Trust Services

The PGT provides estate administration and personal trust services through the Estate and Personal Trust Services division (EPTS).

a. Administration of Estates of Deceased Persons

As Official Administrator for British Columbia, the PGT administers the estates of persons who have died with no one willing and able to administer their estates or where the heirs or their whereabouts are unknown. In 2007/08, the PGT had close to 1,800 such estates under administration.

The PGT also administers estates where the heir is a client of another PGT division, such as Services to Adults, or as a child or youth for whom the PGT is Guardian of Estate. In addition, the PGT acts as Executor when appointed under a will. Where the estate is of minimal value and no next of kin can be found who are willing or able to undertake the arrangements, EPTS ensures that a referral is made to the Ministry of Employment and Income Assistance to provide for a respectful burial.

b. Personal Trusts

The PGT was Trustee in 2007/08 for 322 personal trusts which have been created either by will, court order or inter vivos settlement. These 322 trusts are associated with 274 personal trust clients. The trusts may be created to ensure the benefits going to a child or adult are protected, or alternatively may be

created to provide benefits going forward in perpetuity for a charitable organization.

Where options to appoint a family member or trust company are not appropriate, the PGT may agree to act as Trustee. Most of the trusts are discretionary as to the payment of both income and capital, so the funds are distributed at PGT discretion as Trustee in accordance with the terms of the trust document.

c. Litigation Representative

The PGT may agree to act as Litigation Representative for purposes of a specific legal action brought against an estate where there is no Executor, Administrator or other person to act. These cases are externally driven both in terms of the number of cases and the length of time required to resolve the legal issues associated with them. In 2007/08, the EPTS division was Litigation Representative in 41 such cases where the role is limited generally to accepting service on behalf of estates without assets. If the estate has assets, the PGT will apply for letters of administration to administer it and will deal with the litigation under that authority.

d. PGT Educational Assistance Fund

The PGT provides bursaries to qualifying young adults who were formerly in the continuing care of the Province. Funds available are dependent on rates of investment return and the trust had a capital value of $748,000 in 2007/08. Applicants are assessed on their grades, financial needs, career goals and other considerations.

In 2007/08, there were 29 applicants of which fifteen students were awarded grants ranging from $800 to $2,000 and totaling $18,000. Applicants had career goals including social work, kinesiology, criminology, cellular biology, psychology, business administration and education and included doctoral and master's students.

e. Estates of Missing Persons

The PGT acts as Curator for persons who are missing as defined in the *Estates of Missing Persons Act*. The role of Curator is to manage the adult's property until they are located or until the funds are paid into court for safekeeping. These cases are rare and in 2007/08, the PGT was Curator for only one estate.

PRIORITIES IN 2007/2008

- Revised and restructured the EPTS reference manual to integrate the role of the new PGT case management system.
- Filed 333 probate applications and supplementary filings with the Supreme Court of BC.
- Traced heirs and beneficiaries throughout Canada and other countries.

Estate and Personal Trust Services

Total Staff: 28

Total Clients: 2,075*

- Deceased estates – 1,766
- Personal trusts – 322
- Litigation Representative – 41
- PGT Educational Assistance Fund – 29
- Estates of Missing Persons - 1

Financial indicators:

- Revenue (Actual) – $3,288,332
- Expenses (Actual) – $3,133,629

Total value of assets under administration (at March 31, 2008): $148.4 million

- Investments and securities – $129.9 million
- Real property – $16.7 million
- Other – $1.8 million

* Client counts reflect the number of individual clients by both program area and by division. Because of this, the divisional total does not equal the sum of the program areas as clients may require service in more than one area.

4. Client Finance and Administrative Services

PGT Client Finance and Administrative Services (CFAS) provides both corporate and direct client services to the operating divisions. Corporate services include budget planning, corporate and trust accounting, information technology, human resources coordination, warehouse, mail room and office administration. During 2007/08, CFAS services also included internal audit responsibilities. Client services include collecting client income, making client disbursements, providing investment expertise and advice used in preparing client investment plans, and investigating and securing physical assets on behalf of clients.

a. Information Technology Services

During 2007/08, PGT Information Technology Services was involved in facilitating continued development of CASE, the PGT case management system first implemented in February 2007. This included responding to transitional issues and preparing the organization to implement the next phase of CASE development that will occur in 2008/09. A datamart designed to draw data from both PGT financial and case management systems was developed and became operational.

b. Client Financial Services

Client Financial Services has ongoing responsibility for managing client assets and in 2007/08 it processed $202 million in client receipts, made $151 million in disbursements on behalf of clients and invested $635 million of client funds. It also submitted more than 2,550 income tax filings on behalf of child and adult clients.

During 2007/08, Client Financial Services implemented several technology-related efficiency measures including processes associated with income tax filings, trust statements and valuation of assets.

c. Investment Management Services

Investing client assets is a significant PGT activity. By statute, the PGT is required to act as a prudent investor and it applies diligent processes when reviewing and assessing clients to determine their investment goals and objectives. Investment Management Services staff work with PGT Guardian and Trust Officers, Case Managers and Personal Trust Administrators to develop personalized investment plans to meet the identified client goals and objectives.

An Investment Advisory Committee is established under the *Public Guardian and Trustee Act* to advise the PGT. The committee provides strategic advice on monitoring and measuring PGT investment performance, internal investment administration processes and the selection processes for engaging external investment managers and other investment service providers.

The PGT has three pooled investment funds for clients – the Premium Money Market Fund, the Balanced Income Fund and the Balanced Growth Fund.

The *Premium Money Market Fund* is intended to preserve capital for risk averse clients and provide liquidity and higher returns. All client cash balances are invested in this fund. (Fund size – $456 million at March 31 2008)

The *Balanced Income Fund* is aimed at generating current income with some growth. It is used most frequently by adult clients with medium-term investment time horizons. (Fund size $22 million at March 31 2008)

The *Balanced Growth Fund* is aimed at long-term capital growth. It is used most frequently by clients with longer investment time horizons such as young children. (Fund size $65 million at March 31 2008)

The following table provides comparisons of rates of return for PGT pooled funds and standard alternatives as at March 31, 2008.

PGT POOLED FUNDS	COMPARISONS
Premium Money Market Fund	
• 4.76% (1 year)	• 91-day Government of Canada Treasury Bill: 4.6% • 3-year GIC: 3.5% • Best chequing account interest: 0.05%
Balanced Income Fund	
• 0.10% (1 year); 4.43% (2 years annualized)	• Standard industry portfolio benchmarks: 0.41% (1 year); 4.47% (2 years annualized)
Balanced Growth Fund	
• -2.39% (1 year); 4.80% (2 years annualized)	• Standard industry portfolio benchmarks:- 2.35% (1 year); 4.04%(2 years annualized

* *sources: Premium Money Market Fund – interest rate paid on PGT client account cash balances; GOC Treasury Bill – BCIMC Premium Money Market Fund March 31, 2008 quarterly report; GIC – Globe Investor Gold; chequing account – Globe Investor Gold; Balanced Income Fund and Balanced Growth Fund – RBC Global Services Benchmark Investment Analytics*

While all PGT client cash balances are invested professionally in the Premium Money Market Fund, 1,549 clients with larger account balances and more complex needs received more in-depth financial planning with investment plans developed expressly for them. Most often, the PGT uses the three pooled funds to meet client investment needs. Other investment alternatives are available and include brokerage services and discretionary managed accounts. The choice of alternative is determined by client goals and objectives set out in investment plans which are monitored on a regular basis based on the portfolio risk.

Acting upon a recommendation made by BC Investment Management Corporation, which is investment manager for the three pooled funds, the PGT changed the equity mix in 2006/07 in two of the funds to further diversify equity investments. The PGT continued to rebalance its portfolio in 2007/08 by extending these changes to discretionary investment portfolios managed by Hybridge Investment Management and brokerage accounts administered by CIBC Wood Gundy.

d. Corporate Financial Services

Corporate Financial Services provides budget planning, development and monitoring and corporate payment processing for the PGT. This includes preparing and supporting Treasury Board submissions, assisting with proposals for new legislation and leading the organization in implementing corporate wide administrative initiatives.

e. Investigations, Warehouse and Administrative Services

Investigations, Warehouse and Administrative Services (IWAS) provides corporate facilities, investigative, records and administrative services. In 2007/08, IWAS responded to 898 requests for investigations and asset securing and logged approximately 35,000 cheques.

CFAS PRIORITIES IN 2007/08

- Addressed transitional issues flowing from implementation of CASE, the PGT case management system.
- Began a comprehensive review of PGT corporate investment policies.
- Implemented a wide range of business process improvements to increase efficiencies associated with client finance.
- Strengthened the PGT risk management framework by developing enhanced internal controls related to client assets.

5. Legal Services

PGT Legal Services are delivered by a complement of 13 full time staff lawyers and Administrative Counsel distributed among the program and corporate areas, supplemented by outside counsel as required. These services are directed by the Deputy Public Guardian and Trustee.

The lawyers advise the PGT in cases where the PGT acts on behalf of clients in a representative capacity and carry out legal reviews on behalf of clients whose legal interests the PGT has an obligation to protect. This latter activity includes review functions such as the PGT statutory obligation to review applications for Private Committee appointments, review of settlements for claims for unliquidated damages on behalf of minors and review of legal notices where the interests of minor children may be affected. The Administrative Counsel carries out a variety of duties to support PGT statutory obligations including overseeing the involvement of the PGT in advancing client interests in class proceedings. The Administrative Counsel also oversees the provision of legal services to PGT clients by outside counsel.

The Information and Privacy Lawyer coordinates compliance with access and privacy legislation. In 2007/08, the PGT received 20 requests for information under the *Freedom of Information and Protection of Privacy Act*. The majority of PGT requests are complex, made by family members of PGT clients and are primarily directed at personal information held by Services to Adults although requests increasingly relate to Child and Youth Services.

The PGT also responded to two court orders for disclosure of information and participated in two inquiries conducted by the Information and Privacy Commissioner in instances in which persons who had made requests were dissatisfied with the PGT response.

PRIORITIES IN 2007/08

- Continued to represent the interests of PGT clients in various class proceedings including the Woodlands School class action and the Indian Residential School class action, both of which actions concerned claims for damages for historic residential abuse.
- Responded to increasing demand for development of information sharing agreements between the PGT and other public bodies.
- Participated in consultations associated with developing regulations to the *Adult Guardianship and Statutes Amendment Act, 2007.*
- Contributed to public legal education by addressing classes at the UBC Law School, at the Vancouver, Kelowna and Victoria Wills and Trusts sections of the Canadian Bar Association and making presentations to *ICBC* adjusters managing infant settlements around the province.
- Increased legal staffing to respond to growing demand for legal work to protect the legal and financial interests of children in continuing care of the Province and to also carry out the more general statutory functions of the PGT in the area of children's property rights.
- Staff lawyers contributed to a PGT fraud investigation involving a former temporary employee by coordinating the preparation of evidence for use in civil proceedings and by advancing a fidelity insurance claim on behalf of the PGT and PGT clients for losses arising from the fraudulent activity.
- Authored articles about the role of the PGT and children's property rights which appeared in various publications including *The Verdict*, a publication of the Trial Lawyers Association of British Columbia and in the *Estate, Trusts and Pensions Journal*, a national law journal.
- Continued to develop practice standards and procedures for responding to critical incident reports concerning children in continuing care.
- Began preparation to implement new or amended legal roles in adult guardianship and health care facilities admission legislation.

6. Policy, Planning and Public Education

The Policy, Planning and Public Education Division provides a range of organization-wide services to the PGT. These include organizational performance planning and reporting, internal and external communications, strategic planning, policy, research and evaluation. The division was established in 2007 to increase organizational capacity to provide enhanced communications, research and policy support.

7. Coordinating Response to Adult Abuse, Neglect and Self Neglect

The PGT operational response to abuse, neglect and self neglect of adults who are or may be legally incapable rests with the Services to Adults Division (see pp. 13-14).

The *Adult Guardianship Act* also provides for the PGT to designate external agencies who have a duty to receive and respond to allegations of adult abuse, neglect and self neglect. The current Designated Agencies are the Health Authorities, Community Living BC (CLBC) and Providence Health Care Society.

The Act also provides for the PGT to foster community prevention of and response to adult abuse, neglect and self neglect. The following describes some of the key related activities in 2007/08.

a. Ongoing

- Chaired the BC Adult Abuse/Neglect Prevention Collaborative, a province-wide community/government working group that works towards continuous improvement in the BC response to adult abuse, neglect and self neglect.
- Facilitated the Adult Guardianship Provincial Advisory Committee comprising representatives of the PGT, the Health Authorities and CLBC to coordinate adult protection efforts on a provincial level. Results to date from this group include cross training of staff, a data collection project on the incidence of abuse and neglect cases, agreement by four of the five Health Authorities on use of resource materials developed by the Vancouver Coastal Health Authority and a collaborative approach to a First Nations E-tool developed by the Vancouver Coastal Health Authority.
- Facilitated the Designated Agency Clinicians Teleconference Network which meets four to six times per year to caucus about complex practice issues and learn about developments related to adult abuse response and protection in BC.
- Hosted the First Nations Reference Group which provides advice on working with First Nations reserve communities about the abuse, neglect and self neglect provisions of adult guardianship legislation.
- Facilitated the Vanguard Project designed to synthesize and analyze key legislative, policy and systemic issues related to abused/neglected persons including housing, access to justice, immigration along the capacity/incapacity continuum. This project has been undertaken by the BC Adult Abuse/Neglect Prevention Collaborative with funding from the Law Foundation of BC.
- Chaired the World Elder Abuse Awareness Day Task Group coordinating events to mark the day. This included providing PGT funding to facilitate Public Service Announcements that were subsequently aired on television.

b. Special Events

- Organized and facilitated a First Nations Regional, Provincial, National Service Providers Gathering that brought together the range of service providers available to First Nations reserve communities. The primary focus was on financial abuse prevention in relation to Indian Residential School settlements. The gathering produced a strategies document for First Nations communities and a guide to resources and services for IRS survivors and their supporters to reduce the incidence of and respond to financial abuse.
- Attended the Indian Residential School Survivors National Conference in Winnipeg, MB and the final conference report recognized work by the PGT in seeking to reduce the incidence of financial abuse of IRS survivors receiving payments and also that World Elder Abuse Day is a day of relevance to First Nations.

7. Coordinating Response to Adult Abuse, Neglect and Self Neglect (cont'd)

- Provided training for Greater Vancouver police and health workers from Designated Agencies. This was co-sponsored by the PGT, Vancouver Coastal Health Authority, BC Association of Community Response Networks, CLBC and the Ministry of Public Safety and Solicitor General.
- Convened a working group and held two broader consultations to develop proposals for draft regulations for how assessments of incapability will be conducted under the new Parts 2 and 2.1 of the *Adult Guardianship Act*.
- Made presentations to First Nations in Hope and Chilliwack regarding adult guardianship legislation including pre-planning for incapacity and prevention of abuse and neglect.
- Attended the Federal/Provincial/Territorial Working Group on Seniors Safety/Security to present the BC Coordinated Approach to Abuse/Neglect.
- Co-designed and facilitated six introductory workshops to train Designated Agency responders throughout the Interior Health Authority.
- Made grants totaling $40,000 to the BC Coalition to Eliminate Abuse of Seniors, BC Association of Community Response Network and the Canadian Centre for Elder Law Studies.
- Met with the Winnipeg Police Service and the RCMP Community Policing Lead for Manitoba to share the BC PGT protocol for Designated Agencies and police.
- Made presentations on abuse, neglect and self neglect provisions of existing adult guardianship legislation and the role of Community Response Networks at three regional conferences organized by the Aboriginal Health Division of the Northern Health Authority and the Aboriginal Education division of the Law Courts Education Society of BC.
- Hosted an in-person meeting of the Canadian Network for the Prevention of Elder Abuse.
- Made a presentation to the National Seniors' Council about BC's approach to preventing and responding to abuse of seniors.

8. PGT Cross–Divisional Activities

The PGT also undertook a number of significant cross divisional activities in 2007/08. These included the following:

- Extensive information systems and business activity associated with continuing implementation of CASE, the new PGT case management system.
- Continued review and enhancement of the policy framework associated with administration of client real property.
- Extensive business process reviews designed to further strengthen internal controls.
- Worked with the National Association of Public Trustees and Guardians, the Canadian Banking Association and chartered banks on facilitating response to suspected financial abuse of seniors.
- Made submissions to the Government of Canada regarding the impact that proposed amendments to the *Personal Information Protection and Electronic Document Personal Information Act* would have on financial institutions and their ability to report suspected abuse to the PGT or other public agencies.
- Revised client file retention periods to ensure records are retained for an appropriate length of time.

Total Staff: 224

Total Clients: 32,110

Total value of assets under administration (at March 31, 2008): $764.6 million

- Investments and securities – $635.1 million
- Real property – $121.3 million
- Other – $8.2 million

Business indicators:

- Client funds invested – $635 million
- Client bills paid – $151 million
- Client receipts processed – $202 million

Other indicators

- Clients with trust accounts– 16,354
- Real properties sold – 105
- Income tax filings- 4,578

PGT Summary Activities

D. CONTEXT FOR 2007/2008 PERFORMANCE RESULTS

1. Introduction

This *2007/08 Annual Report* reports on PGT performance in Year 1 of the 2007-2010 Service Delivery Plan (SDP) which was approved by the Attorney General. While the 2007-2010 SDP was not formally approved by Treasury Board, the 2007-08 budget was funded as set out in the plan. Goals, objectives and performance measures as presented in the SDP were implemented during 2007/08 and are reported upon in this document. A combination of external and internal factors has affected development of the 2007-2010 SDP and results.

2. Development of PGT Goals, Objectives and Performance Measures

The PGT is a client centred organization that improves the lives of its clients by providing protective and fiduciary services to them. Clients experience rights, choices and security through protection of their legal, financial and personal interests. PGT goals reflect specific areas in which the PGT can act to improve the quality of clients' lives.

The following five goals are set out in the 2007-2010 SDP:

1. Property and financial interests of PGT clients will be well managed.
2. Personal interests of PGT clients will be protected.
3. Statutory protective and monitoring services will be delivered in an appropriate, timely and fair manner.
4. The PGT will contribute to public awareness, policy development and law reform initiatives affecting its responsibility areas.
5. The PGT will deliver high quality client-centred services to clients.

a. Goals

The development of PGT goals reflects an approach to planning and measuring performance that takes into account the outcomes that truly matter in fulfilling its mandate. For the PGT, these are the well-being of its clients, prudent management of client affairs, efficiency of its operations and effectiveness of staff members. Each of the five goals is related to one or more of these outcomes. Goals 1, 2 and 3 deal directly with work that the PGT undertakes on behalf of clients. Goals 4 and 5 concern both clients and organizational effectiveness.

As a fiduciary, a significant proportion of PGT activity involves property and financial management. As can be seen on the chart linking the goals, objectives and measures (pp. 34-35), Goal 1 has the greatest number of associated objectives and touches almost every area of the organization and its activities.

b. Objectives

Objectives identified in the SDP serve several functions. They interpret and make visible the meaning of the goals as they relate to specific aspects of PGT work, identify key areas of performance and point to certain desired results in achieving the goals. The performance measures reflect PGT best efforts to identify aspects of its performance that are most directly related to fulfilling stated goals while still capable of being measured and validated. Selecting objectives and performance measures is also particularly challenging because the PGT contribution to outcomes is contributory rather than causative in most instances.

c. Performance Measures

In selecting objectives, measures and targets, the PGT acts in accordance with underlying assumptions that flow from its major values. PGT clients are often particularly vulnerable and the PGT contributes to their well being through activities that are significant to clients, their family, friends, caregivers or heirs. Factors such as accessibility, timelines, empowerment and accuracy are important to client well being. Other factors include the need for client, service partner, stakeholder and public confidence in PGT expertise.

Many targets are driven by external considerations such as legal requirements (e.g., fiduciary obligations), may be benchmarked against private sector standards (e.g., investment returns), may be driven by safety issues (e.g., investigations in high risk situations), or may reflect a balance between service demand and resources in an environment of significant self funding.

Due to the planning and reporting cycle, targets reflect the PGT assessment of appropriate attainable service levels based on its best judgment at the time they were established 18 months previous in the service planning cycle. Targets are also set with a view to determining the acceptable level of performance given resources and constraints in a given period. In addition, the PGT must be able to substantiate its reported performance results to an audit standard.

Results are continually assessed to determine if measures should be continued, targets should be increased or resources could be reassigned to other service areas. The PGT seeks to meet its performance targets and monitors performance during the year. When targets are at risk, resources are reallocated in-year to the program area if available.

The performance measures are set out in the chart on pages 34 and 35.

3. Role of the PGT Mission, Vision and Values

The PGT mission, vision and values are reflected in all aspects of its service delivery. They are expressed in the philosophic approach that PGT staff bring to their work such as ensuring that clients participate in decision making about their lives to the greatest extent possible and they are supported in formal policies and structure.

Much of the PGT mandate is to serve clients who do not have family or friends able to assist them or where mandated by law as with children and deceased estates. As a result, few PGT clients have come to the PGT for service as a matter of choice.

Many adult clients are disadvantaged by mental illness, infirmity or separation from family or friends and all have experienced a loss of personal and/or financial autonomy. The PGT must carefully balance its statutory responsibility to provide protection with its values of openness and respect for clients. Staff must make decisions about how far they can go to respect wishes of these clients even when they do not appear to be in the client's interests.

PGT activities have a cumulative and contributory impact on improving the quality of clients' lives according to the specific client group and nature of activity. Children and youth benefit when the PGT acts to maximize their funds held in trust while still allowing appropriate disbursements. Minor guardian clients benefit when the PGT initiates legal actions on their behalf when they have suffered harm. Adult clients benefit when the PGT makes sustainable arrangements that respect client wishes to the extent possible while also managing their financial affairs and acting to maximize resources available for their needs. Heirs and beneficiaries of PGT administered deceased estates benefit when they receive funds and related assets after they have been located and properly identified.

Clients benefit from the PGT approach of providing maximum empowerment of clients. This is consistent with the values and approach identified in Goal Three of the BC Great Goals for a Golden Decade, i.e., *Build the best system of support in Canada for persons with disabilities, special needs, children at risk and seniors.*

The PGT contributes to efficiency of the social services, health, legal and justice systems by decision making, facilitating care, providing experienced objective legal reviews and taking protective measures on behalf of clients.

4. Societal Trends Affecting PGT Services and Mandate

A number of significant societal trends affect the work of the PGT.

a. Demographic Trends

Changes in population demographics continue to be one of the most important societal factors affecting the PGT. The impact is felt in three main areas: the aging population, increasing diversity of British Columbians and the strong growth rate among the Aboriginal youth population.

The proportion of seniors in the population continues to grow and the incidence of dementia and other diseases of aging increases significantly as the population ages. The PGT has a large number of clients who are seniors, particularly those over age 85 which is the fastest growing age group. PGT services will be affected as a larger proportion of the population will need support for health care, personal and financial decision-making as well as estate and personal trust services.

Increasing immigration and population mobility within Canada have added significant complexity to providing services in a multilingual, multiethnic environment. The primary implications for PGT services are that as families are widely dispersed, local family supports, particularly for the elderly, may not be available. Client assets are increasingly located throughout the world and are more difficult to locate, secure and administer. Locating family members and heirs and beneficiaries also becomes more challenging.

Aboriginal youth comprise a significant proportion of children in continuing care of the Province and thus PGT clients. The growth in the Aboriginal youth population will increase demand for child and youth services at least in the short and mid-term.

b. Enhanced Attention to Child Protection

Public interest remains high in services to children in government care. As Guardian of Estate, the PGT is co-guardian with the Ministry of Children and Family Development (MCFD) for children in continuing care of the Province. In this capacity, the PGT receives critical incident reports from MCFD of incidents involving children in continuing care and must assess each report and investigate and take legal action where appropriate in support of the children.

Another PGT protective service for children in continuing care relates to transfer of their custody and guardianship under sections 54.1 and 54.2 of the *Child, Family and Community Service Act*. These sections provide for a streamlined manner of transfer of guardianship by the Provincial Court to a person "other than the child's parent", typically a foster parent or relative of the child. While MCFD is the only body that can bring these applications, they can do so only if the PGT consents to the application. Before deciding whether to consent, the PGT carries out an investigation of the circumstances of each child and also potential financial implications of a change in status. The PGT and MCFD continue to work on developing a protocol concerning these applications.

The PGT is a member of the Children's Forum, a working group of senior officials involved with children receiving services from the provincial government. Other members include MCFD, the Representative for Children & Youth, the Chief Coroner, the Ombudsman and the Provincial Health Officer.

The PGT also protects the interests of children and youth in a number of other roles and may initiate actions in appropriate circumstances. These include reviewing settlements of claims for damages brought by minors and acting as Trustee in reviewing and administering funds held in trust for children until they reach the age of majority. To protect their interests, the PGT is also charged with ensuring that parents and other guardians protect children's legal and financial interests.

c. Services to Aboriginal British Columbians

The PGT has initiated and is otherwise involved in several activities intended to facilitate improved service delivery for Aboriginal and First Nations clients.

These initiatives include negotiations with Indian and Northern Affairs Canada to provide seamless service delivery between off and on-reserve clients, liaising with delegated Aboriginal Child and Family Services regarding children for whom the PGT shares guardianship, coordinating resources to respond to abuse of incapable adults and supporting eligible incapable adults in receiving payments from the Indian Residential Schools Settlement.

PGT activity to improve service delivery for Aboriginal and First Nations clients is constrained because the PGT receives no public funding to facilitate Aboriginal services. Also, many Aboriginal and First Nations clients live in the Northern region of BC where the PGT has not yet established a regional office.

d. An Evolving Legal Services Environment

The PGT continues to be impacted by the growth in litigation in Canadian society. This impact is felt both in terms of its participation in various legal proceedings, particularly abuse-related litigation, and in an enhanced concern with risk management. Both of these require a significant commitment of resources by the PGT to ensure that the legal interests of clients are protected.

The growth in class proceedings has increased demand for the PGT to determine which of its clients might be class members in a range of actions. The PGT faces a significant challenge in trying to determine which clients have a potential interest because many clients have no family and few records of their lives prior to PGT involvement and mental incapacity may also limit their ability to assist in this process. While externally incurred costs arising from researching and securing records required to assess possible eligibility are borne by the clients, demands also impact overall PGT organizational capacity.

The PGT has experienced an increase in lawsuits relating to forms of injury suffered in prior institutionalized settings. As a result, the PGT has been involved in various legal actions on behalf of clients who were resident in those institutions at the time the injury was alleged to have occurred. This includes the Woodlands School class action and the Indian Residential Schools Settlement.

The role to be played by the PGT in protecting the rights to compensation through civil action for sexual or physical abuse of children in continuing care is an emerging issue. As a result of improved reporting by MCFD, the PGT is reviewing and responding to a significantly increased number of reports of incidents involving children in continuing care. Key Supreme Court of Canada decisions have resulted in the need to accelerate the timetable for related legal actions in support of the children.

Increased due process and risk management requirements add pressure to PGT corporate legal services. The PGT is also experiencing growing legal demands in accountability-related activity such as responding to proceedings involving the Information and Privacy Commissioner. While costs associated with these new legal pressures are incurred in acting as fiduciary for individual clients, they are primarily funded as an organizational expense.

e. Growing Recognition of Abuse, Neglect and Self-Neglect of Adults

There is increasing awareness of the incidence and impact of abuse, neglect and self-neglect of adults in vulnerable situations. Under Part 3 of the *Adult Guardianship Act*, the PGT is responsible for supporting public bodies and community agencies to respond to abuse and neglect of vulnerable persons.

The PGT is working with communities, First Nations and Aboriginal organizations, police agencies and the health, social services, financial and justice sectors to raise awareness of elder abuse and abuse of other vulnerable adults. The PGT is particularly working with police agencies and interjurisdictionally with financial institutions to increase awareness of the financial dimensions of abuse of vulnerable adults.

The PGT appoints Designated Agencies to respond directly to reports of abuse, neglect and self-neglect while the PGT primarily responds to possible financial abuse. The PGT facilitated development of Community Response Networks (currently 40 functioning networks) and provides limited support to their provincial coordinating body, BC Association of Community Response Networks (BCACRN).

The PGT is continuing to bring together First Nations communities and Aboriginal agencies with Designated Agencies and others involved with adult guardianship work to clarify responses and roles when abuse, neglect or self-neglect is reported or suspected on-reserve.

5. Other Factors Affecting the PGT in 2007/2008

During 2007/08, a number of broader government initiatives, legal and other developments directly affected PGT work and operational capacity.

a. Revenue Issues and Fiscal Model

The evolving PGT service model that is arising from changes in PGT responsibilities and the nature of its client load has significant implications for its revenue and fiscal model. These pressures also impact service partners with joint PGT clients. PGT client services fall into estate and trust or public services. Estate and trust services are those where the primary activity is fiduciary in protection of client assets and this focus is reflected in the level of cost recovery. Public services are those where the primary focus is monitoring and the limited or nil cost recovery reflects the public nature of the service.

The PGT self-funds a large percentage of its expenditure budget through fees and commissions charged on client income and assets. While revenue has been very positive in recent years, structural factors will increasingly impact the organization. The evolving profile of PGT adult clients means that they are becoming PGT clients for shorter periods and thus less revenue is earned from subsequent asset management to offset costs of the intensive activity required to establish a new client. The growth in structured legal settlements which lessen the size of the overall trust being administered by the PGT also negatively impacts revenue associated with

administering children's trust funds. PGT revenue is also directly impacted by rates of return on investments and the real estate market which are somewhat volatile.

Historically some PGT services have been subsidized by unrelated PGT clients through fees and commissions. Implications of fees for low income, low asset adult clients such as those on disability pensions have also raised concerns. The PGT has received new public funding to respond to significantly higher levels of critical incident reports generated by MCFD involving children in continuing care.

Momentum has continued in the long-term transition from the PGT acting primarily as a fiduciary to one that includes investigatory and regulatory roles. Workload associated with regulatory activities may never be associated

with revenue-generating financial management of individual clients by the PGT. In addition to client-specific budget considerations, PGT obligations associated with monitoring, oversight and education are increasing and are largely unfunded. Changes in litigation patterns such as the growth in class actions put significant pressure on costs of services.

The PGT operates in an environment of capped expenditure levels and limited capacity to influence or buffer the impact of increased demand for services. Demand is related to demographics, availability of alternatives to PGT services, court decisions and the changing service environment involving other organizations. While the PGT has a special operating account, access to it is limited and it cannot act as a buffer to budgeted variances without impacting approved expenditure levels. The PGT has responded to these concerns by undertaking a full review of its fiscal model.

b. Growing Importance of Service Partnerships

The PGT currently liaises with both new and existing agencies and with provincial and federal ministries. This liaison includes operational, planning and professional and public education aspects.

The number of agencies with statutory authority in areas affecting PGT clients continues to grow. As these service provider and regulatory communities continue to evolve, positive, well-informed relationships with these and other service partners are becoming both increasingly important and more complex and time-consuming to develop and maintain.

Examples include Health Authorities which have been appointed as Designated Agencies to respond to reports of abuse, neglect and self neglect. In addition to their adult guardianship protective role, Health Authorities work with the PGT in issuing Certificates of Incapability and responding to the need for Temporary Substitute Decision Makers for patients who are unable to give their own consent for treatment.

Another major example is Community Living BC (CLBC) which has statutory authority to provide services to developmentally disabled adults. CLBC clients are current or potential PGT clients and CLBC has also been appointed under the *Adult Guardianship Act* as a Designated Agency with responsibility to investigate possible abuse, neglect or self neglect.

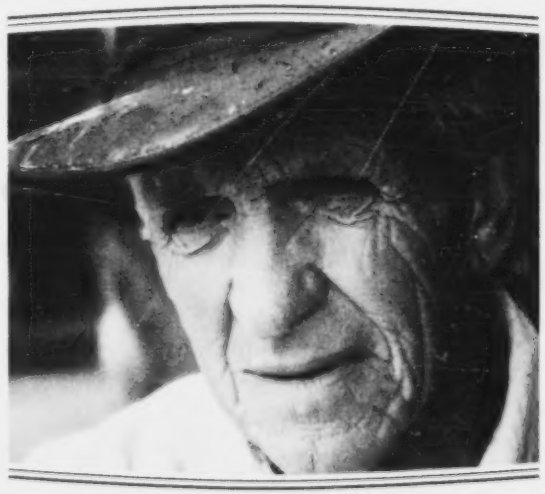
The continued evolution of child protection agencies including the transformative plan with the Ministry of Children and Families and the development of Aboriginal Child Protection Authorities with statutory authority for children in continuing care has significant implications for PGT services to these children. These include the need to develop and implement operational and information-sharing agreements between the PGT and each Authority.

c. Public Education and Information

The PGT delivers a broad range of complex statutory services spanning the legal, financial, health, justice and social services sectors. PGT roles are generally not well known and are often misunderstood both among the general public and related professionals and service partners.

This lack of knowledge about the PGT presents challenges for service partners and other regulatory bodies in understanding related roles and responsibilities for the PGT and for themselves. It also frequently makes PGT statutory intervention more difficult for families, friends and others associated with clients.

The PGT has a statutory duty to facilitate response by public bodies and community agencies to abuse and neglect of vulnerable persons. The report of the BC Child and Youth



Review spoke of the need for education of new Aboriginal Child Protection Authorities and for the PGT to work with other child serving agencies. *Aging Well in British Columbia*, the report of the Premier's Council on Aging and Seniors' Issues, spoke at length about the need for public education and information programs. In addition, education and information about the PGT and related issues are needed for outreach to ethno-cultural communities whose members are underrepresented among PGT clients.

Public education and information regarding pre-planning activities, such as making wills and appointing representatives, is also a component of an effective strategy to assist in limiting growth in demand for PGT services. The PGT makes a large number of public presentations each year, however, it is unable to meet the demand for these activities.

d. Maintaining Qualified, Committed PGT Staff

As an employer, the PGT is also facing challenges associated with recruiting and retaining qualified committed staff in an era of increasingly intense competition for human resources. This is particularly the case with respect to persons with financial certifications. The intensifying complexity of PGT work requires ever higher staff skill levels.

Further considerations for the PGT include the highly specialized nature of much of its work and the lack of specific training programs that could lessen the need for extensive on the job training. Staffing challenges are also impacted by high PGT case loads.

The PGT is developing a human resources strategy that will focus on recruitment and retention and build on the interest and commitment that individuals have in the importance of the work the PGT does.

e. Modernizing Information Systems

Modernizing case management and related business improvements represent a major commitment for the PGT both with regard to cost and staff time devoted to implementation. The PGT began implementation of a modern case management system in 2007/08 and enhanced implementation will occur in 2008/09.

This will be followed by renewal of the trust accounting system. COMET, the primary PGT information technology financial operating system, is a legacy system and is difficult and costly to operate and maintain. It also cannot provide adequate management information or optimally support operations.

This systems development activity will enhance the PGT risk management framework and provide necessary management information for planning purposes while supporting staff in providing service.

6. Risk Management

The PGT acts in a broad range of fiduciary, statutory and court ordered roles. Because of the associated legal and financial risks, almost all PGT activity is designed to incorporate risk management practices.

Examples include investigative work in conjunction with case management, financial controls, separation of duties, approval processes and physical security such as use of a vault, safety deposit boxes, secure warehouse storage and disaster recovery procedures. The PGT is also subject to three independent audits annually (two financial and one performance).

The PGT has continued to improve its organizational capacity to manage ongoing risks to its service delivery goals and objectives through a range of risk management strategies which are regularly reviewed.

During 2007/08, the PGT managed a number of both general and specific risks.

RISK MANAGEMENT FRAMEWORK

Situation	Potential Risks	Mitigation Strategies
Liability in the exercise of PGT statutory and fiduciary responsibilities	Risks include the potential to fail to identify and protect the financial or legal interests of a client in a timely manner, mismanage client trust funds or inappropriately disclose personal information.	• The PGT has established timeliness standards for securing property and reviewing legal and financial claims to reduce the risk of loss related to negligent performance of duties, missed deadlines or limitation periods. • Other elements include accounting and trust management controls to protect client funds against loss from mismanagement or negligence and policy and procedures to protect client personal information. • In 2007/08, the PGT began a comprehensive review of all asset and trust management processes to strengthen the risk management framework. • A PGT case management system (CASE) has been implemented and will contribute to increased assurance that necessary client related activities are occurring in a timely manner.
Limited resources, new duties and rising demand for PGT services	The impact of these factors could put current minimum service standards at risk.	• Reasonable and sustainable minimum performance standards have been established. • Available in year funds are applied as required to respond to performance targets. • Early trend identification and development of resourcing strategies.

Situation	Potential Risks	Mitigation Strategies
The PGT delivers a wide range of complex services in a rapidly changing environment to clients who are unable to represent themselves.	Risks include staff being inadequately trained in new polices.	• Staff receive a minimum number of training days annually. • Staff are surveyed to determine if they consider they have the necessary training to do their work.
Reliance on information technology systems	Systems are vulnerable to fire or earthquake damage in PGT offices and may be inadequate in other respects.	• A disaster recovery program is in place providing daily back up of electronic data to an offsite location and ability to deliver services from offsite. • A new case management system (CASE) has had preliminary implementation and further expansion is scheduled in 2008/09. • The PGT financial system (COMET), while still functional, has been identified for replacement in upcoming years.
Some PGT services are delivered by contracted third parties.	Contracted service providers may not be qualified or follow PGT policies.	• Contracted service providers are identified by formal processes that stipulate standards and are monitored for compliance.
Statutory duty to consult prior to making a substitute health care decision.	Staff could fail to identify all relevant factors.	• Policies have been implemented to guide staff on when face to face consultation is required. • Timeliness standards for making decisions balance the risk of delay in treatment with time needed to gather information.
PGT client interests are affected by a broad range of regulatory and statutory provisions.	External policy changes could be made that potentially harm these interests.	• The PGT consults about the impact of potential changes to legislation and programs. • The PGT makes public information materials available to clients, service partners and stakeholders so that they may take steps to protect their own interests.

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In February 2007, the PGT took a major stride in reducing vulnerability related to inadequate legacy information technology by implementing a case management system (CASE). Over the past year, Information Technology Services worked extensively with the software vendor to address various implementation issues. Implementation of a new version of CASE that includes a range of enhancements is anticipated for June, 2008.

In August 2007, the PGT identified financial irregularities involving a single former temporary employee in the management of the affairs of adult clients. The PGT took immediate action including reporting the matter to the RCMP, initiating civil action for return of any client assets, committing that no clients would suffer related losses and contracting an independent forensic accountant to lead an investigation into the matter.

In ongoing criminal proceedings, the former temporary employee has been charged with various offences related to his PGT employment. The PGT civil action in BC Supreme Court seeking damages for fraudulent misrepresentation, breach of employment contract, fraud and breach of fiduciary duty was resolved by consent in favour of the PGT and affected clients. Under the court order, client assets secured by a court-appointed Receiver were returned to the PGT and the Receiver will sell all assets of the former employee to reimburse clients and contribute to investigation costs.

As a fiduciary, the PGT was obliged to fully investigate the management of every PGT client file in which the former employee was signing officer. Forensic accountants from Deloitte led the investigation, conducting some reviews directly and providing oversight to a PGT investigation team to conduct others.

With a view to improving its risk management, the PGT has embarked on a series of business practice reviews to strengthen its system of internal controls and has completed reviews in six areas. The PGT continues to work with Deloitte to further strengthen its risk management framework and will be continuing this during 2008/09.

7. 2007/2008 Performance Results

In 2007/08, the PGT met or exceeded its target for 21 of 23 or (91%) of its performance measures. Comments related to data and use of comparative information are discussed below. Specific performance details related to each measure are provided in the tables following. The summary Service Delivery Plan with goals, objectives, performance measures and targets appears on pages 34 and 35.

a. Source Data

Data for this performance report has been drawn primarily from internal information technology systems and other sources. Sources supporting specific performance results are identified in reports on individual measures. Financial statistics are derived from the audited financial statements.

During 2007/08, the PGT maintained clear documentation of the process of collecting and reporting on data supporting its performance results which has contributed to ensuring consistency and reliability in reported results.

Reporting year 2007/08 marks the first full year that PGT has used a new case management information system (CASE) for all PGT clients. CASE is now the source of the data used to generate client counts that were previously drawn from the PGT core financial operating system (COMET), a range of smaller systems and divisional spreadsheets. CASE now also provides the tracking data for several non-financial performance measures and this will increase as CASE reporting capacity matures.

Unless otherwise specified, client count reports reflect varying program workloads as measured by the number of individual clients served throughout the fiscal year. In some instances, the counts will reflect the number of specific legal authorities under which clients were served with consideration for the fact that one client may be served under multiple authorities. In previous years, the PGT reported client counts in a variety of ways including those served throughout the year, those at fiscal year end and those served through specific activities.

Sources supporting specific performance results are identified in reports on individual measures. Audited financial statements are

used to derive financial statistics, and other internal and external sources are referenced as needed. Unless otherwise stated, these results continue to be comparable from previous years. In reporting on performance results, the PGT usually rounds to the nearest full number.

The PGT continues to review its performance on a quarterly basis both to manage performance and also to identify concerns with data collection and reliability. Where available, the PGT uses spot checking, cross referencing data sources and checking new reports against prior versions for consistency and to test reliability of results.

In accordance with the *Public Guardian and Trustee Act*, the PGT annual performance report is subject to an independent audit to provide third party assurance on the reported results. Financial statements for the PGT operating account and estates and trusts administered are also subject to annual independent audit to provide third party assurance.

b. Comparative Information

The PGT is a unique organization without private sector comparators and with limited comparability to public bodies in BC and other jurisdictions. Because of its responsibilities, mix of services and unique legal status, its access to generally accepted service standards is limited. Public Guardian and Public Trustee agencies in other provinces and territories each have some responsibilities and services or elements of them in common with the PGT but none have the same blend of authorities.

While the PGT has been engaged in ongoing discussions with other jurisdictions on developing a limited range of benchmarks for use at the national level, progress on establishing targets is gradual because of the significant differences between jurisdictions. Consistent data may eventually lead to agreement on establishing desired service levels. The PGT will reassess its targets as interjurisdictional standards are established.

Management information drawn from CASE allows the PGT to report more comprehensively, consistently and accurately on its case load. The most significant change from previous years is that for the first time the large number of clients for whom the PGT conducted legal monitoring work is included in client counts. This also applies to clients whose needs were addressed in the screening phase rather than by assuming a legal authority and to clients for whom the PGT provided only short-term service. While these changes significantly improve the quality of this reporting, it means that in most instances client count results cannot be directly compared against previous years.

PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA

This does not apply to results of performance measures which are consistently tracked. For 2007/08, the PGT is able to make comparisons from its own past performance using information reported in Annual Reports. While some measures have changed, been eliminated or been newly introduced during this period, the available comparative data has become more substantial each year and has been used in several instances for changing measures and/or modifying performance targets.

While mindful of its statutory obligation to report on all program areas, the PGT is continuing to reduce the number of performance measures in support of the public reporting principle favouring a focus on the few critical aspect of performance. This 2007/08 report includes 23 measures, down from 28 in 2006/07. Targets were increased for four measures. Particulars of changes are described in sections relating to the specific measures.

8. 2007/2008 Service Delivery Plan

Mission

- Safeguarding and upholding the legal and financial interests of children
- Managing the legal and financial interests and promoting the personal care interests of adults needing assistance with decision-making
- Administering the estates of deceased and missing persons

Goals	Objectives	Measures
1. Property and financial interests of PGT clients will be well managed.	(a) Disbursements from children's trusts will be made in a timely manner.	1 Percentage of disbursements from children's trusts completed within 15 days of request by the guardian or client.
	(b) Legal, financial and property interests and assets of clients will be identified, secured and managed in a timely and prudent manner.	2 Percentage of critical incident reports in respect of children in continuing care reviewed and action initiated by PGT within 60 days of receipt. 3 Percentage of personalized case plans, covering property, effects, legal issues and living arrangements that will be developed and implemented for new adult clients within 6 months of PGT appointment as Committee of Estate.
	(c) Assets of client's estates will be identified, secured and administered in a timely manner.	4 Percentage of client trust receipts processed within five business days. 5 Percentage of client disbursements processed within 15 business days. 6 Physical assets of new deceased estates secured within 15 days of notification of death in 75% of estates, and within 25 days of notification of death in 90% of estates.
	(d) Estate distributions will be made to heirs and beneficiaries.	7 Percentage of deceased estate funds distributed to heirs and beneficiaries rather than transferred to the BC Unclaimed Property Society.
	(e) Client investments will be managed prudently.	8 Investment returns for all three pooled funds match or exceed established benchmarks. 9 Percentage of investment plans subject to review according to the assessed level of risk associated with the client investment portfolio will be completed within the year.
2. Personal interest of PGT clients will be protected.	(a) The personal needs of children and youth clients will be protected.	1 Personalized expenditure plans will be developed and implemented for children awarded in excess of $50,000 for cost of care within 6 months of the PGT receiving funds and then annually reviewed. 2 Personalized expenditure plans will be developed and implemented for children and youth with assets in excess of $50,000 where on-going assistance with day-to-day maintenance has been approved within 20 days of receiving all decision-making information and then annually reviewed.
	(b) The personal interests and health care needs of adult clients will be addressed.	3 Percentage of Committee of Person adult clients who are annually visited by PGT staff. 4 Percentage of major health care substitute decisions for adults made within three working days of all relevant information being received.

8. 2007/2008 Service Delivery Plan (cont'd)

Goals	Objectives	Measures
3. Statutory protective and monitoring services will be delivered in an appropriate, timely and fair manner.	(a) Settlement reviews of legal claims of children and youth will be carried out in a timely manner.	1 Percentage of proposed minor's settlements $5,000 and over that are reviewed and the parties advised of the PGT position within 60 days once all relevant information has been received. 2 For settlements under $5,000, the average number of days to review and advise of the PGT position regarding proposed settlements once all relevant information has been received. 3 Percentage of stakeholders reporting satisfaction with the PGT process for making recommendations on unliquidated damage claims for minors.
	(b) PGT will act to protect the assets of adults at risk for abuse, neglect and self-neglect.	4 Percentage of cases where, on confirming that the assets of an apparently abused or neglected adult unable to seek support and assistance are at significant risk and in need of immediate protection, protective steps are taken under section 19 of the *Public Guardian and Trustee Act* within one working day. 5 Percentage of financial reviews of Private Committee high risk client situations initiated within 60 days of receipt. 6 Average age of Private Committee accounts that have been submitted for passing and are awaiting PGT decision.
4. PGT will contribute to public awareness, policy issues and law reform initiatives to promote the interests of clients.	(a) PGT will make relevant, useful and affordable recommendations to government for law reform affecting clients.	1 PGT role explained by PGT representatives at stakeholder conferences/events and other public education forums.
	(b) PGT will promote an understanding of its role among clients, stakeholders and the public.	2 Identify trends and systematic issues related to PGT's role on behalf of children in Provincial care. 3 Prepare a report to the Attorney General respecting a Code of Practice to guide and assist adult guardians in carrying out their duties.
5. The PGT will provide high quality, client-centred services to clients.	(a) PGT will meet client expectations for quality, equitable and accessible services.	1 Percentage of heirs and beneficiaries responding to survey who rated administration services for deceased estates as good or very good.
	(b) Mission critical information technology systems and processes will support PGT business activities.	2 Implement case management system in phases.

9. Performance Details

Goal 1. Property and Financial Interests of PGT Clients Will be Well Managed.

1.1 Percentage of disbursements from children's trusts completed within 15 days of request by the guardian or client.

What does the measure mean – A major responsibility of PGT Child and Youth Services is administering trusts where a child or youth is the beneficiary. Guardian and Trust Officers (GTOs) consider client requests to spend some of their trust monies. Unlike a bank account, funds held in trust are subject to a number of spending restrictions designed to protect the client. GTOs must determine whether the request falls in or outside these restrictions while still providing a timely response.

Why is the measure important – This activity benefits children and youth by allowing appropriate disbursements in a timely manner while applying necessary constraints to maximize funds for their future and satisfy terms of the trust.

What do the results mean – It is reasonable in most cases to expect a request to be decided within 15 days. In 2007/08, out of 3,415 decisions 3,299 (97%) were completed and a cheque was issued within 15 days of the request by the guardians or client.

The data – The data is from CASE (PGT case management system), COMET (PGT core financial system) and divisional spreadsheets.

1.2 Percentage of critical incident reports in respect of children in continuing care reviewed and action initiated by PGT within 60 days of receipt.

What does the measure mean – The PGT is co-guardian with the Ministry of Children and Family Development (MCFD) for children in continuing care of the Province. Designated officials of MCFD are Guardians of Person of children in continuing care and the PGT is the Guardian of Estate. As Guardian of Estate, the PGT must identify outstanding financial entitlements or legal claims and bring forward appropriate legal action. This includes claims for unliquidated damages such as personal injury arising from abuse, assault or motor vehicle accidents as well as for statutory benefits such as death of a parent. MCFD has implemented automated reporting to the PGT of incidents involving children in continuing care which has significantly increased the number of reports that must be reviewed to determine whether to commence civil legal proceedings on behalf of the child.

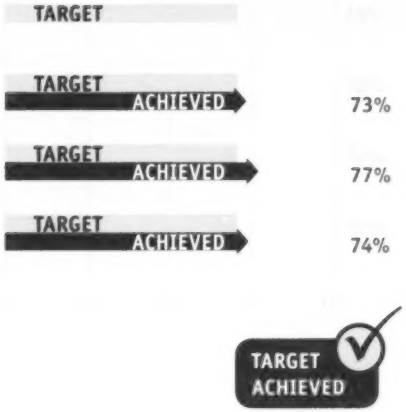
Why is the measure important – This activity improves the well being of children and youth in continuing care of the Province by protecting their legal rights while also satisfying PGT legal obligations as fiduciary.

What do the results mean – In 2007/08, out of 633 critical incident reports, 622 (98%) were reviewed and action was initiated by the PGT within 60 days of receipt of the report.

The data – Data is from CASE (PGT case management system) and divisional spreadsheets. This is a new measure in 2007/08 as these reports were previously included in a measure focused more broadly on identifying legal claims and entitlements of all child guardianship clients.

Goal 1. Property and Financial Interests of PGT Clients Will be Well Managed.

1.3 Percentage of personalized case plans, covering property, effects, legal issues and living arrangements that will be developed and implemented for new adult clients within six months of PGT appointment as Committee of Estate.



What does the measure mean – The PGT becomes Committee of Estate (COE) for adults who are unable to manage their financial and legal affairs. Completion of a personalized case plan for a new COE client is evidence that the PGT has taken the steps necessary to identify and secure the client's property and financial investments and provide for their ongoing protection. The time taken to develop and implement the plan will vary according to the complexity of the client's property and financial investments.

Why is the measure important – This activity improves quality of life for incapable adults by making arrangements that respect client wishes to the extent possible and by developing plans to maximize resources available for their care.

What do the results mean – For most new COE clients, six months is a reasonable expectation in which to complete the plan as several months are normally required to collect all relevant information about them. In 2007/08, 459 new clients under the *Patients Property Act* required these plans and the PGT developed personalized case plans for 336 (73%) of them within the six month time-frame. This is an increase of 40% in new COE clients over the past three years.

The data – Data is from COMET (PGT core financial system) and divisional spreadsheets.

1.4 Percentage of client trust receipts processed within five business days.

What does the measure mean – Timely processing of client income and other receipts is an important activity in the efficient management of a client's financial affairs. By promptly depositing income and other funds into an adult client's trust, flexibility in managing a client's affairs increases as does the client's potential to earn investment income.

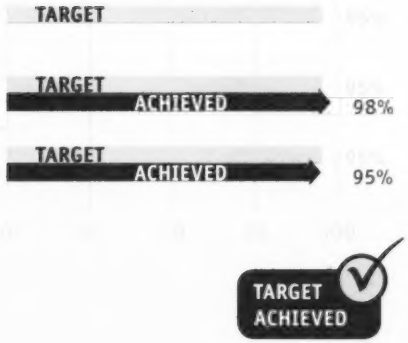
Why is the measure important – This activity improves quality of life for incapable adults by maximizing resources available for their care.

What do the results mean – This measures trust receipts received by PGT adult clients. In 2007/08, out of the 22,273 receipts of income or capital received, 22,073 (99%) were processed within the five day timeline.

The data – Data is from COMET (PGT core financial system). Electronic bulk receipts, which typically include payments from the federal government, are excluded from this measure. This exclusion is under review for future years.

Goal 1. Property and Financial Interests of PGT Clients Will be Well Managed.

1.5 Percentage of client disbursements processed within 15 business days.



What does the measure mean – An important aspect of managing an adult client's affairs is ensuring that amounts owing by clients are paid in a timely manner.

Why is the measure important – This activity improves quality of life for incapable adults by assuring timely bill payments on their behalf.

What do the results mean – In 2007/08, 128,884 of 131,325 (98%) adult client disbursements were processed within 15 business days.

The data – Data is drawn from COMET (PGT core financial system). The measure was significantly broadened in 2006/07 to include regional offices and electronically posted payments. While this broadened scope provides a better understanding of this function, it means that results beginning in 2006/07 cannot be compared directly with those from previous years.

1.6 Physical assets of new deceased estates secured within 15 days of notification of death in 75% of estates and within 25 days of notification of death in 90% of estates.

What does the measure mean – Securing the physical assets of a deceased person's estate is a critical step in reducing risks of damage and preventing loss to the value of an estate. The result for creditors and beneficiaries of the estate improves according to the speed with which physical assets are secured.

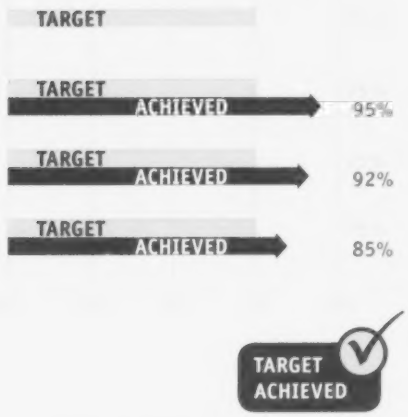
Why is the measure important – This activity secures assets and maximizes funds available to estates of deceased persons.

What do the results mean – The measure has two sub targets that reflect differences associated with more complex situations. In 2007/08, the PGT was notified of 118 estates of which 103 (87%) were secured within 15 days and nine additional estates within 25 days. The total secured within 25 days was 111 of 118 (94%) estates.

The data – Data is drawn from internal divisional logs. In future years, the sub target will not be reported and reporting will focus on assets secured within 15 days of notification of death.

Goal 1. Property and Financial Interests of PGT Clients Will be Well Managed.

1.7 Percentage of deceased estate funds distributed to heirs and beneficiaries rather than transferred to the BC Unclaimed Property Society.



What does the measure mean – As Official Administrator, the PGT administers estates of deceased persons when no one is willing or able to administer them or where the heirs or beneficiaries are unknown. If the PGT is unable to determine the lawful heirs of an estate after conducting a search, the balance of the estate is transferred to the BC Unclaimed Property Society after payment of creditors, administrator fees and expenses.

Why is the measure important – This activity protects heirs and beneficiaries by ensuring that efforts are made to locate and distribute their entitlements to them.

What do the results mean – In 2007/08, PGT Estate and Personal Trust Services distributed $27,651,845 of which $26,257,573 (95% of value) was transferred to heirs and beneficiaries. This represents $8.6 million more than was distributed to heirs and beneficiaries in the previous year.

The data – Data is drawn from COMET (PGT core financial system) and CASE (PGT case management system).

1.8 Investment returns for all three pooled funds match or exceed established benchmarks.

What does the measure mean – PGT client funds are invested to maximize returns in a manner appropriate to individual client circumstances. The measure is a means of comparing performance by investment managers retained by the PGT with established industry benchmarks. The PGT has three pooled common funds – the Premium Money Market Fund, the Balanced Income Fund and the Balanced Growth Fund. The majority of client funds are held in the Premium Money Market Fund.

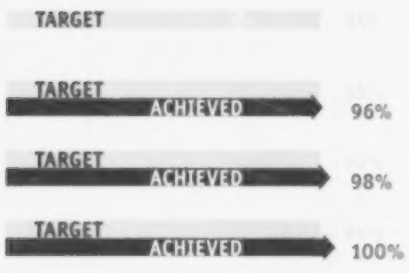
Why is the measure important – This activity improves quality of life for clients by prudently managing their financial resources through quality investment management to ensure their resources are maximized to meet their needs.

What do the results mean – The Premium Money Market Fund exceeded its benchmark by 0.18%. The Balanced Income Fund exceeded its benchmark by 0.15%. The Balanced Growth Fund exceeded its benchmark by 0.07%.

The data – Investment returns are calculated using the investment industry standard of four year rolling averages with information on returns provided by third party professional measurement services. RBC Benchmark measures the Balanced Income and Balanced Growth Funds and BC Investment Management Corporation measures the Premium Money Market Fund.

Goal 1. Property and Financial Interests of PGT Clients Will be Well Managed.

1.9 Percentage of investment plans subject to review (according to the assessed level of risk associated with the client investment portfolio) completed within the year.



What does the measure mean – Reviewing existing client investment plans is important because client needs and risk tolerance change over time. Individual client circumstances, such as increased or decreased need for cash funds, are considered when developing and reviewing investment plans. Frequency of reviews is also related to the asset mix in the client investment plan.

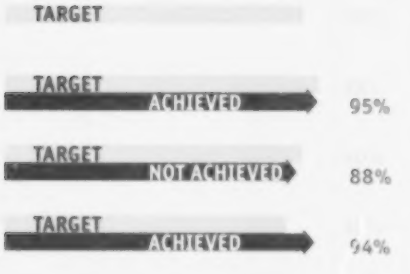
Why is the measure important – This activity improves quality of life for clients by ensuring that financial planning remains up to date to maximize resources available for their needs.

What do the results mean – At March 31, 2007, 934 client investment plans were scheduled for review during 2007/08 and 149 clients left PGT authority during the year. Of the remaining 785 clients, 752 (96%) of the scheduled account reviews were completed.

The data – Data is drawn from COMET (PGT core financial system).

Goal 2. Personal Interests of PGT Clients Will be Protected.

2.1 Personalized expenditure plans will be developed and implemented for children awarded in excess of $50,000 for cost of care within six months of the PGT receiving funds and then annually reviewed.



What does the measure mean – The PGT implements personalized case plans on behalf of children and youth who have been awarded $50,000 or more in damage settlements for the cost of future care. A case plan is typically prepared upon receipt of a request from the child's guardian. Some children awarded funds for cost of care do not utilize them or require case plans while minors. This preserves the funds for cost of care needs after the child reaches majority.

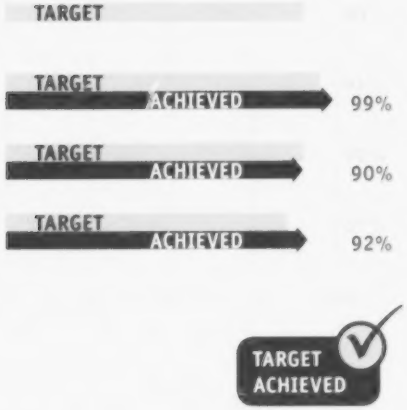
Why is the measure important – This activity improves quality of life for the children by providing for sustainable management of their resources to meet current and future costs. This measure focuses on minor clients with significant liquid assets who receive enhanced trust services.

What do the results mean – In 2007/08, personalized case plans were developed and implemented or reviewed within the target timelines for 21 of 22 (95%) minor clients who had been awarded $50,000 or more for cost of care.

The data – This measure does not include funds that courts authorize to be paid directly to parents. Data is drawn from CASE (PGT case management system), COMET (PGT core financial system) and divisional spreadsheets. This target had been increased to 95% for 2007/08 and will be returned to the previous 90% level for 2008/09 in recognition of the small number of cases covered by this measure and thus the inordinate impact of individual situations.

Goal 2. Personal Interests of PGT Clients Will be Protected.

2.2 Personalized expenditure plans will be developed and implemented for children and youth with assets in excess of $50,000 where on-going assistance with day-to-day maintenance has been approved within 20 days of receiving all decision-making information and then annually reviewed.



What does the measure mean – The PGT implements and maintains personalized case plans on behalf of children and youth who have assets of $50,000 or more where ongoing assistance with day-to-day maintenance has been approved. Maintenance includes a broad range of payments to the caregiver for day to day costs of the child's needs.

Why is the measure important – This activity improves quality of life for children and youth by providing for timely decisions regarding sustainable management of their resources to meet current and future needs. This measure focuses on minor clients with significant liquid assets who receive enhanced trust services.

What do the results mean – In 2007/08, personalized case plans were developed and implemented or reviewed within the target timelines for 77 of 78 (99%) of minor clients who have been awarded $50,000 or more for ongoing maintenance.

The data – Data is drawn from CASE (PGT case management system), COMET (PGT core financial system) and divisional spreadsheets. This target had been increased to 95% for 2007/08 and will be returned to the previous 90% level for 2008/09 in recognition of the small number of cases covered by this measure.

2.3 Percentage of Committee of Person adult clients who are annually visited by PGT staff.

What does the measure mean – There are a small number of clients for whom the PGT acts as court appointed Committee of Person and is responsible for their personal care interests. The PGT attempts to visit each of these clients at least once every year. For the PGT, the visit is an opportunity to review the client's personal situation and assess whether changes are required to ensure protection of their ongoing personal and health care interests. For the adult, the visit is an opportunity to convey information directly to the PGT without an intermediary such as the caregiver or the care facility administrator.

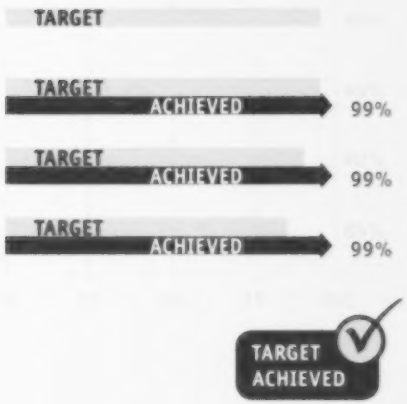
Why is the measure important – This activity improves quality of life for clients through direct contact with PGT staff and provides for their maximum empowerment. This measure focuses on clients for whom the PGT has the greatest responsibility.

What do the results mean – In 2007/08, visits were made to 111 of 111 (100%) of adult clients for whom the PGT acts as Committee of Person. The target has increased from 80% in 2005/06 to 90% for 2007/08 and will increase further to 95% in 2008/09.

The data – Data is drawn from CASE (PGT case management system) and divisional spreadsheets.

Goal 2. Personal Interests of PGT Clients Will be Protected.

2.4 Percentage of major health care substitute decisions for adults made within three working days of all relevant information being received.



What does the measure mean – The PGT protects the personal interests of adults incapable of making health care consent decisions by making health care decisions on their behalf as Temporary Substitute Decision Maker (TSDM) under the *Health (Care) Consent and Care Facility (Admission) Act*. The PGT also performs many other related activities that are not identified as health care decisions for purposes of this performance measure.

Why is the measure important – The timeliness of PGT substitute health care decisions on behalf of incapable adults as TSDM is important to the well being and rights protection of the individual for whom treatment has been proposed by a health care provider. A collateral benefit is that it may also contribute to the efficient functioning of the health care system. However, many other factors also influence the health of individual clients and efficiency of the health care system.

What do the results mean – Timeliness of the decision making is important by facilitating clients receiving health care in a timely manner (if that treatment is consented to by the TSDM). In 2007/08 out of 135 major health care decisions, 134 (99%) were made within three days.

The data – Data has been drawn from CASE (PGT case management system) and divisional spreadsheets. In 2007/08, the target was increased from 90% to 95%.

Goal 3. Statutory Protective and Monitoring Services Will be Delivered in an Appropriate, Timely and Fair Manner.

3.1 Percentage of proposed minors' settlements $5,000 and over that are reviewed and the parties advised of the PGT position within 60 days once all relevant information has been received.

What does the measure mean – Under the *Infants Act*, the PGT must review all proposals to settle a claim by a minor for unliquidated damages, e.g., wrongful death of a parent, damages for personal injury arising from motor vehicle accidents, medical malpractice and other claims. The PGT has jurisdiction to approve infant settlements of $50,000 or less (exclusive of interests and costs) outside the court process and provides written comments to the court for amounts greater than $50,000 or where the PGT is acting as Litigation Guardian for the child.

Why is the measure important – This statutory service is to protect minors' property rights in obtaining fair and reasonable compensation from negligent parties or their insurers. It also contributes to increasing the efficiency of the court system by providing experienced, objective reviews in a timely manner. The court recognizes 60 days for completing the reviews as a reasonable length of time in which to provide an appropriate level of scrutiny. Within this timeframe, the PGT works as quickly as possible as PGT review is usually the final step in what may already have been a very long process for the child and their guardian of litigation and settlement.

What do the results mean – In 2007/08, in 511 of 530 cases (96%), the PGT reviewed the proposed settlements and advised the parties of the PGT position within 60 days of all relevant information being received.

The data – Data is drawn from CASE (PGT case management system) and divisional spreadsheets.

Goal 3. Statutory Protective and Monitoring Services Will be Delivered in an Appropriate, Timely and Fair Manner.

3.2 For minors' settlements under $5,000, the average number of days to review and advise of the PGT position regarding proposed settlements once all relevant information has been received.

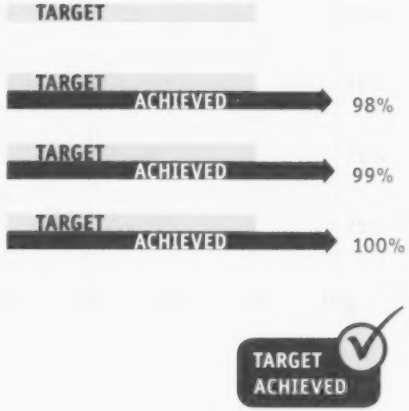
What does the measure mean – This measure is related to the previous measure (3.1) and focuses on proposed settlements of minors' claims under $5,000 for unliquidated damages. Under the *Infants Act*, the PGT must review all proposals to settle a claim by a minor for unliquidated damages. The PGT has jurisdiction independently to approve infant settlements of $50,000 or less (exclusive of interests and costs). Parties may appeal the decision of the PGT to the BC Supreme Court, in which case, the PGT would provide comments to the courts as it does for settlements over $50,000.

Why is the measure important – These smaller settlements are reported separately because they are usually less complex than larger settlements and it is possible for the PGT to settle these proposals more expeditiously. This increases efficiency of the review process and helps the parties to achieve closure.

What do the results mean – In 2007/08 the PGT reviewed and concluded 379 proposed settlements under $5,000 in an average of 14 elapsed days per settlement. The lengthier response time over the previous year reflects increased demand for other legal services for children and youth together with time required for enhanced case management activity.

The data – Data is drawn from CASE (PGT case management system) and divisional spreadsheets.

3.3 Percentage of stakeholders reporting satisfaction with the PGT process for making recommendations on unliquidated damage claims for minors.



What does the measure mean – Under the *Infants Act*, the PGT must review all proposals to settle a claim by a minor for unliquidated damages. The PGT has jurisdiction to independently approve infant settlements of $50,000 or less (exclusive of interests and costs) and provides written comments to the court for amounts greater than $50,000. Various stakeholder groups are surveyed in rotation.

Why is the measure important – Review of proposed infant settlements protects children and minors by providing experienced objective reviews in a timely manner and contributes to increased efficiency of the court system. Surveying external stakeholders improves service delivery by highlighting areas requiring improvement.

What do the results mean – In 2007/08, the PGT surveyed lawyers who had submitted proposed settlements of infants' claims under $50,000 to the PGT for review under the *Infants Act* and who received final decisions during the third quarter of the year. Of 61 who responded to the survey, 58 (98%) rated the service as satisfactory or very satisfactory.

The data – Target stakeholder groups are surveyed in rotation. In 2007/08, this measure applies only to proposed settlements less than $50,000 submitted by lawyers. Data is drawn from CASE (PGT case management system) and a divisional spreadsheet. In 2006/07 the PGT surveyed insurance adjusters who submitted proposed settlements of infants' claims.

Goal 3. Statutory Protective and Monitoring Services Will be Delivered in an Appropriate, Timely and Fair Manner.

3.4 Percentage of cases where, on confirming that the assets of an apparently abused or neglected adult unable to seek support and assistance are at significant risk and in need of immediate protection, protective steps are taken under s. 19 of the *Public Guardian and Trustee Act* within one working day.

What does the measure mean – The PGT is mandated under the *Public Guardian and Trustee Act* to protect incapable adults at risk for abuse, neglect and self neglect. One way it does this is to safeguard their assets so that persons seeking to take financial advantage of them will be unable to do so. Under s. 19, the PGT orders financial interventions to freeze the assets of an individual while the PGT investigates the situation.

Why is the measure important – The speed of PGT action can be a major determinant of whether client assets are protected. Taking protective measures in a timely manner increases safety for abused, neglected and self neglecting incapable adults.

What do the results mean – In 2007/08, the PGT took protective measures in 168 cases. In 165 of these (98%), protective measures were exercised within one working day. This is a significant increase (45%) over the previous year when there were 116 cases.

The data – Data has been drawn from CASE (PGT case management system) and divisional spreadsheets.

3.5 Average age of Private Committee accounts that have been submitted for passing and are awaiting PGT decision.

What does the measure mean – The PGT is responsible under the *Patients Property Act* for passing the accounts submitted by Private Committees appointed by the Supreme Court of British Columbia who are responsible for adults who are not capable of managing their own affairs. Passing the accounts of Private Committees provides information on the financial decisions they have made on behalf of their clients. This measure reports on the timeliness of the PGT reviews.

Why is the measure important – Private Committees are responsible for administering the assets belonging to incapable adults. Reviewing their accounts in a timely manner is important in ensuring financial affairs of the adult are managed by the Private Committee in a fiduciary manner and in allowing Private Committees to take fees to which they are entitled.

What do the results mean – High risk accounts are reviewed within 60 days. Accounts that are not ready for review, such as those that are incomplete or require special investigation are not included in this measure. At March 31, 2008, the average age of the remaining Private Committee accounts awaiting final PGT review was nine months. The increase in the average age of pending accounts resulted from a combination of factors. These included the increasing demand for assigned staff to carry out duties other than passing accounts such as investigating complaints. Factors also included vacancies in staff positions.

The data – Data has been drawn from CASE (PGT case management system) and divisional spreadsheets.

Goal 4. The PGT Will Contribute to Public Awareness, Policy Development and Law Reform Initiatives Affecting its Responsibility Areas.

4.1 PGT role explained by PGT representatives at stakeholder conferences, events and other public education forums.

TARGET

TARGET ACHIEVED 75 PRESENTATIONS

TARGET ACHIEVED 110 PRESENTATIONS

TARGET ACHIEVED 91 PRESENTATIONS

What does the measure mean – There is continuing high public and stakeholder demand for the PGT to make presentations about the PGT and its areas of responsibility. Service partners also request presentations that will enable them to understand related roles and responsibilities.

Why is the measure important – Better public and stakeholder understanding of the PGT role promotes appropriate and effective uptake of PGT services. The report of the Premier's Council on Aging and Seniors' Issues spoke of the importance of public education on issues affecting seniors. The *BC Child and Youth Review* recommended that the PGT participate with partners in pubic education activities affecting children in care.

What do the results mean – In 2007/08, the PGT made public presentations at 75 meetings, conferences or other events. While this greatly exceeded the target, it is significantly less than in 2006/07 and the actual demand for such presentations was even greater. The PGT continually strives to meet this demand which must be balanced against other service requirements.

The data – Data is drawn from divisional spreadsheets.

4.2 Identify trends and systemic issues related to PGT's role on behalf of children in Provincial care.

TARGET: ISSUE PUBLIC REPORT REGARDING THE PGT ROLE ON BEHALF OF CHILDREN IN PROVINCIAL CARE

TARGET: DEVELOP DATA COLLECTION AND ANALYSIS

ACHIEVED

What does the measure mean – Public attention is increasingly focused on services provided to children in Provincial care. As co-guardian with Ministry of Children and Family Development for children in continuing care, the PGT plays a unique role and is a member of the Children's Forum which also includes the Child and Youth Representative, the Provincial Medical Officer of Health, MCFD, the Ombudsman and the BC Coroners Service. In addition to its duties responding to individual critical incident reports involving children in continuing care, the PGT has committed that it will, over time, analyze and report on associated trends. This measure addresses activities required to implement that commitment beginning with a report that analyzed the PGT data collection system.

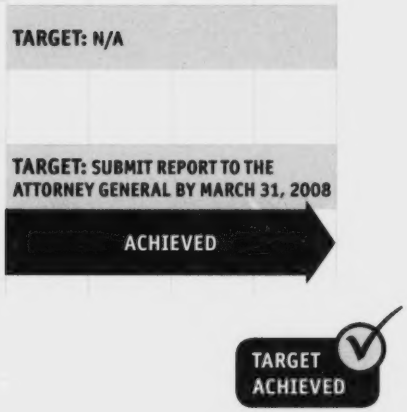
Why is the measure important – The PGT is one of several organizations with responsibility for aspects of services to children in Provincial care. Because of its statutory role as Guardian of Estate, the PGT is uniquely placed to identify trends and systemic issues from a different perspective than others.

What do the results mean – 2007/08 was the first full year in which the PGT received automated reporting from MCFD of critical incidents respecting children in continuing care. In addition to responses to individual reports, the PGT focused on developing and analyzing the data collection system and building a base for subsequent identification and reporting on related trends and systemic issues.

The data – This is a Word document.

Goal 4. The PGT Will Contribute to Public Awareness, Policy Development and Law Reform Initiatives Affecting its Responsibility Areas.

4.3 Prepare a report to the Attorney General respecting a Code of Practice to guide and assist adult guardians in carrying out their duties.



What does the measure mean – New adult guardianship legislation anticipated to be proclaimed in 2009 will require a Code of Practice to assist Court-ordered Guardians under the new Act.

Why is the measure important – The *Adult Guardianship Amendment Act*, 2007, which is expected to be proclaimed in 2009, will significantly change the existing requirements for private guardians of adults who require assistance in decision-making. The new legislation provides that a Code of Practice may be developed to provide guidance to guardians in meeting their responsibilities. Adherence to the Code would be considered by a court on a review of the guardianship.

What do the results mean – In 2007/08, the PGT prepared a report to the Attorney General respecting the form that this Code of Practice should take. Development of the specific Code of Practice will be undertaken once regulations under the new legislation have been approved by the Lieutenant Governor in Council.

The data – This document is a Word report.

Goal 5. The PGT Will Deliver High Quality Client-Centred Services to Clients.

5.1 Percentage of heirs and beneficiaries responding to survey who rated administration services for deceased estates as good or very good.

What does the measure mean – The PGT administers estates of deceased persons. The Estate and Personal Trust Services Division conducts a client satisfaction survey with heirs and beneficiaries who receive funds when administration of an estate is completed.

Why is the measure important – This activity measures client satisfaction and gives heirs and beneficiaries the opportunity to comment on what is important to them concerning the services the PGT provides. This activity also improves service delivery by highlighting areas needing improvement.

What do the results mean – In 2007/08, 231 of 242 (95%) of beneficiaries who responded to the survey question rating estate administration services rated them as good or very good.

The data – Data has been drawn from divisional spreadsheets.

Goal 5. The PGT Will Deliver High Quality Client-Centred Services to Clients.

5.2 Implement case management system in phases.

TARGET: PHASE 2 CASE MANAGEMENT BUSINESS PROCESS IMPROVEMENTS COMPLETED BY MARCH 31, 2009

TARGET: FIRST LEVEL ENHANCEMENTS COMPLETED BY MARCH 31, 2008

NOT ACHIEVED

TARGET: IMPLEMENTATION COMMENCED BY MARCH 31, 2007

ACHIEVED

What does the measure mean – The PGT is developing and implementing a case management system in phases in order to replace an inadequate legacy information technology system originally designed for financial management purposes.

Why is the measure important – This target provides improvement of the system data integrity, data capturing process, reporting ability, and better aligns the case management system to the PGT business process.

What do the results mean – Complexities in synchronization of current business processes and the applied case management system slowed the progress of the implementation of the first level enhancements. Deferred enhancements will be addressed in 2008/09.

The data – Data has been drawn from a broad range of planning and tracking documents as well as existing database systems established during the first phase of the implementation of the case management system.

Six major values underpin PGT work and are reflected in all aspects of its performance:

1. *Client-centred service:* Clients are at the centre of PGT services and the PGT strives to ensure that services are individualized, equitable and accessible.
2. *Respect:* In managing the personal and health care decision-making of adults who are unable to make these decisions themselves, the PGT honours the principles of self-determination and autonomy.
3. *Innovation:* Staff members are encouraged to be innovative in designing support services that are the least restrictive and intrusive as possible. Court processes are used as a last resort.
4. *Teamwork:* PGT staff work in teamwork with one another and with their service partners in striving for seamless service delivery.
5. *Openness:* Annual public reporting on all aspects of PGT performance, as required by the Public Guardian and Trustee Act, ensures accountability to clients, government and the public.
6. *Staff support:* Staff members are acknowledged to be the PGT's greatest resource. They are recognized and appreciated for their expertise and professionalism as well as their teamwork and consultation skills. The PGT is committed to ongoing development and training of all its staff members.

E. LINKING RESOURCES TO PERFORMANCE

1. Linking Resources, Strategies and Results

a. Background

The PGT is a corporation sole responsible by law for delivering a broad range of services to clients and is self funded for more than half of its expenditure budget. In developing its annual budget, the PGT provides for meeting its statutory and fiduciary obligations to its clients.

The PGT establishes strategic goals and determines performance measures and targets within the budget resources and constraints of the given year in the context of its three year plan.

The PGT delivers client services through a combination of integrated, division-specific, cross-divisional activities and those delivered in conjunction with service partners. Operational divisions focus on broad client groups such as children and youth, services to adults and estate and personal trust services.

These operational divisions are supported by integrated services such as legal, investments, information systems, securing of clients assets, warehousing, budgeting, facilities and executive support services. In addition, some services such as quality assurance, risk management and client real property management activities are delivered in a cross-divisional manner.

Costs for PGT integrated services are assigned across the organization using an allocation model developed to reflect approximate usage of key services. Costs of cross-divisional services are assigned directly through operational divisional budgets and indirectly through costs assigned through the allocation model. For the Allocation of Revenues and Expenses by Program – Budgeted and Actual (unaudited) for the Year Ended March 31, 2008, see pages 54 and 55.

Delivery of services and allocation of costs reflect what is mirrored in the following Table 1 (unaudited) describing which PGT goals apply to which area of expenditure. The table provides a context that serves to put PGT areas of expenditure into perspective. The distribution also reflects the increasingly integrated and cross-divisional nature of PGT operations.

b. Linkages

Client services fall into one of two areas of expenditure, i.e., estate and trust services or public services. *Estate and trust services* are those where the greatest impact is on the management of individual client assets which is reflected in the level of cost recovery. *Public services* are those where the greatest impact is in monitoring and the limited or nil cost recovery reflects the public nature of this service.

Table 1 (unaudited) demonstrates that most PGT goals apply broadly to most areas of expenditure and may involve a number of programs and expenditures and also a number of divisions.

c. Challenges

The challenge of segmenting expenditures is greatest at the broad goal level and lesser with specific measures within each goal which are more likely to apply to a single area of expenditure. However, the PGT considers that elaboration on budget particulars of individual measures is not possible as the work is too interrelated and spread throughout PGT activities.

For example, a new adult client requires more than preparation of a new case plan, i.e., assets must be secured, legal interests must be considered, real property may have to be sold, housing and care may have to be arranged, an investment plan may have to be developed, debts may have to be paid, overdue taxes may have to be made current and such.

These complex linkages mean that although the areas of expenditure are linked with groups of strategic goals, the relationship between performance and outcomes and changes in costs may not be direct or immediate.

Our mission is to safeguard and uphold the legal and financial interests of children; manage the legal, financial and personal care interests of adults needing assistance in decision-making; and administer the estates of deceased and missing persons.

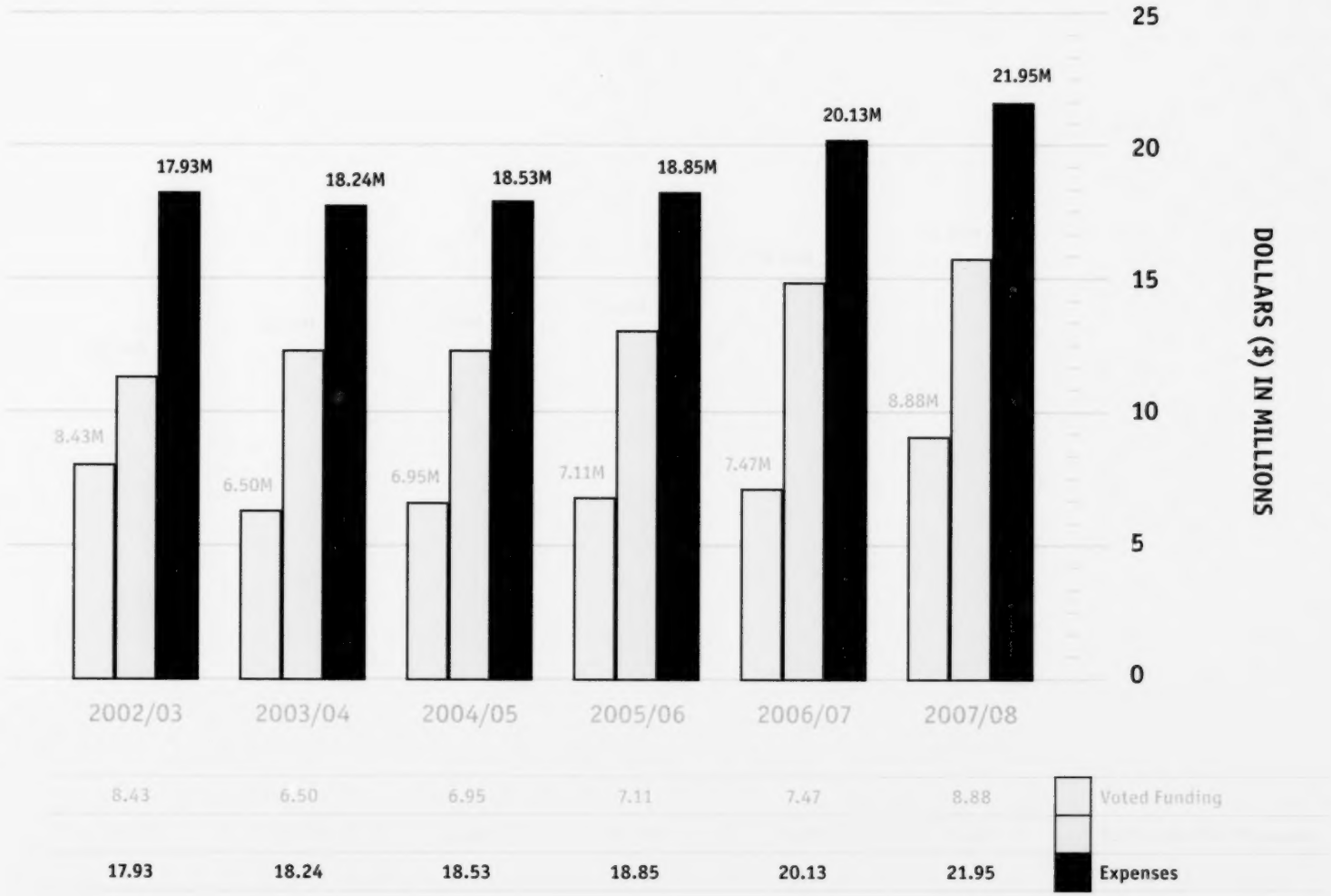
Table 1. Areas of Expenditure and PGT Strategic Goals [unaudited]

Area of Expenditure	Strategic Goals Most Directly Affected*	Context
ESTATE AND TRUST SERVICES		
Estate and trust services are the primary PGT responsibility and accounted for $15.21M or 69% of total costs in 2007/08 and produced $14.52M or 91% of self-generated revenue. Trust and estate services include the following: • Child and Youth Services • Services to Adults • Estate and Personal Trust Services	Goal #1. Property and financial interests of PGT clients will be well managed. Goal #2. Personal interests of PGT clients will be protected. Goal #4. The PGT will contribute to public awareness, policy development and law reform initiatives affecting its responsibility areas. Goal #5. The PGT will deliver high quality client-centred services to clients.	• Estate and Personal Trust Services achieved full cost recovery in 2007/08. The rate of recovery rose from 66% in 2003/04 to 105% in 2007/08. • The PGT acts as a prudent investor in managing client funds. All client funds are invested in one of three pooled funds according to their needs or in individualized investment portfolios for a small number of clients. These investment activities support Goal #1 by managing client property and financial interests. At March 31, 2008, the average cost per client of PGT Investment Management Services was $21.66 ($20.15 at March 31, 2007).
PUBLIC SERVICES		
Public services accounted for $6.74M or 31% of total costs in 2007/08 and produced $1.35M or 9% of self-generated revenue. Public services include the following which are identified by expenses and also by self-generated revenues (in brackets): Child and Youth Services • Guardian of Estate $1.57M ($0.20M) • Infant Settlement Reviews $1.57M ($0.48M) • Notices $0.49M ($0.25M) Services to Adults • Assessment and Investigation $0.81M ($0.00M) • Health Care Decisions $0.65M ($0.00M) • Private Committee Services $1.41M ($0.42M) • Adult Guardianship $0.24M ($0.00M)	Goal #1. Property and financial interests of PGT clients will be well managed. Goal #2. Personal interests of PGT clients will be protected. Goal #3. Statutory protective and monitoring services will be delivered in an appropriate, timely and fair manner. Goal #4. The PGT will contribute to public awareness, policy development and law reform initiatives affecting its responsibility areas. Goal #5. The PGT will deliver high quality client-centred services.	• Under the *Health Care (Consent) and Care Facility (Admission) Act*, when required, PGT staff make substitute health care treatment decisions or appoint other suitable decision-makers. This health care decision-making activity supports Goal #2 by protecting personal interests of PGT clients. In 2007/08, average cost per case was $971 ($938.25 in 2006/07). • Improved reporting by the Ministry of Children and Family Development of children coming into continuing care of the Province has resulted in the number of children for whom PGT acts as Guardian of Estate rising dramatically from approximately 2,800 in January 2002 to approximately 6,400 in 2007/08. Many of these children have potential legal claims for damages for injury and require legal services from PGT. This pressure for legal services is heightened by the impact of a series of Supreme Court of Canada decisions regarding liability for wrongs committed by foster parents and by increased public and government expectations associated with release of the *BC Child and Youth Review* in April 2006. • The *Estate Administration Act* (Section 112) requires that the PGT be notified before application can be made to settle an estate involving interests of a child. These Section 112 reviews support Goal #3 by delivering statutory protective services in a timely manner. In 2007/08, cost per review was $542 ($578 in 2006/07) of which $300 per notice was recovered as a fee. • Private Committee Services (PCS) is experiencing new challenges associated with higher review standards and the need for increased compliance activities. In 2007/08, PGT redirected $103,570 ($117,700 in 2006/07) of in-year budget resources to PCS to allow it to provide services and support its work towards an at risk SDP target.

* *All PGT expenditures are allocated into one of two categories, i.e., estate and trust services or pubic services.*

* *Individual measures within a goal may relate more specifically to one area of expenditure or another.*

Table 2. PGT Voted Funding, Revenues and Expenses 2002/2003–2007/2008



2. Revenue and Program Costs 2007/2008

a) Introduction

The Public Guardian and Trustee (PGT) cost allocation model was developed to show revenues and costs in a meaningful way by linking resources to the costs of service provision.

The model continues to evolve in response to the changing environment in which the PGT operates and as technological improvements allow more sophistication in aligning resources and costs.

b) Revenue Sources and Variances

i) Revenue Sources

Revenue is comprised of commissions, fees and recoveries charged to PGT estate and trust clients for services rendered, monitoring fees charged to other clients and funding received from the Province of British Columbia.

Commissions and fees are charged in accordance with the *Public Guardian and Trustee Fees Regulation.*

ii) Revenue Variances [unaudited]

For the year ended March 31, 2008
($ in thousands)

	Budget	Actual	Variance	Note
Revenues				
Self-generated funding				
Commissions	$8,858	$11,153	$(2,295)	1
Asset management fees	2,426	2,827	(401)	2
Estate liaison administration fees	330	386	(56)	
Estate and personal trust services Heir tracing fees	150	116	34	
Fees including private committee, infant settlement, and applications to court	1,325	1,202	123	3
Cost recoveries	154	188	(34)	
Voted funding				
Funding from the Province of British Columbia	8,757	8,876	(119)	4
Total Revenues	**$22,000**	**$24,748**	**$(2,748)**	

Brackets in variance column indicate actual revenues in excess of budget.

iii) Explanatory Notes on Revenue Variances

1. PGT commission revenues significantly exceeded budgeted levels in fiscal 2007/08 following a pattern that began in 2005/06.

   The PGT budgets revenues conservatively based on long term historical patterns rather than on short term gains. This practice manifests in positive variances when investment markets and asset values are rising quickly.

   In spite of the previous comment, income commissions have moderated for fiscal 2007/08 and the Premium Money Market Fund return of 4.8% for 2007/08 is only slightly higher than that of 4.6% for 2006/07. Returns for 2007/08 on the Balanced Income Fund declined to 0.1% (2007: 9.0%) and on the Balanced Growth Fund to -2.4% (2007: 11%).

   Capital commissions reflect the growth in the value of assets administered. While net assets held in trust remained relatively static during the period 2000/01 through 2004/05, averaging approximately $585M, the value has grown significantly over the past three fiscal years to approximately $748M in fiscal 2007/08. Capital commissions echo this growth. However, the growth in net assets now appears to be leveling out.

2. Net assets held in trust increased by approximately $51M in 2007/08 with a corresponding positive effect on the asset management fee revenue compounded by the growth in the prior fiscal of approximately $63M.
3. Although all fee categories showed declines, the greatest drop was seen in Private Committee Services. This is reflective of policy changes whereby the two year reporting rule was extended in certain situations to a longer period.
4. Additional voted funding was received to cover the costs of the BC Crown Counsel Association Agreement.

c) Expenses and Variances

i) **Expense Variances** [unaudited]
For the year ended March 31, 2008
($ in thousands)

	Budget	Actual	Variance	Note
Expenses				
Salaries and benefits	$15,479	$15,079	$400	1
Professional contracts	1,695	2,314	(619)	2
Building occupancy	1,744	1,646	98	
Computer related	689	1,329	(640)	3
Other	1,654	1,775	(121)	4
Expenses (recoveries)	(165)	(191)	26	
Total Expenses	**$21,096**	**$21,952**	**$(856)**	

Brackets in variance column indicate actual expanses in excess of budget.

ii) Explanatory Note on Expense Variances

1. The PGT budgets salaries and benefits based on the assumption of 100% staffing. In prior years, with the exception of 2006/07, salary savings arising from vacancies have averaged approximately 2.1%. The rate of 2.6% for fiscal 2007/08 is within this range. Last fiscal (2006/07) these salary savings were impacted by the implementation of a new case management system (CASE).
2. Variances resulted from extraordinary and unanticipated investigatory, forensic accounting and legal costs incurred by the PGT related to a breach of trust and fraud.
3. Computer related costs increased over budget due to the continued need for contracted assistance for the operational aspects of CASE. Other pressures resulted from CASE related software and hardware requirements and personal computer replacement purchases that fell below the capitalization threshold.
4. Most of the variance results from an increase in client expense ($0.278m) some of which was offset by savings in other areas.

Public Guardian and Trustee of British Columbia
Allocation of Revenues and Expenditures by Program – Budget (unaudited)
Fiscal year ended March 31, 2008

	Estate and Trust Services				Public Services			
	Services to Adults	Estate and Personal Trust Services	Child and Youth Services	Subtotal	Services to Adults	Child and Youth Services	Subtotal	Totals
Revenues								
Self Generated Funding								
Commissions	5,283,000	1,925,000	1,530,000	**8,738,000**		120,000	120,000	8,858,000
Asset management fees	1,225,000	500,000	657,500	**2,382,500**		43,500	43,500	2,426,000
Estate liaison administration fees	330,000			**330,000**			0	330,000
Estate and personal trust services heir tracing fees		150,000		**150,000**			0	150,000
Private committee review fees				**0**	500,000		500,000	500,000
Infant Settlement review fees				**0**		500,000	500,000	500,000
Applications to Court	50,000			**50,000**		275,000	275,000	325,000
Cost recoveries	74,900	78,100	1,000	**154,000**			0	154,000
	6,962,900	**2,653,100**	**2,188,500**	**11,804,500**	**500,000**	**938,500**	**1,438,500**	**13,243,000**
Funding from other sources								
Voted funding								8,757,000
Total Revenues	**6,962,900**	**2,653,100**	**2,188,500**	**11,804,500**	**500,000**	**938,500**	**1,438,500**	**22,000,000**
Expenses								
Salaries and benefits	6,363,499	2,582,232	1,071,452	**10,017,183**	2,573,106	2,888,711	**5,461,817**	15,479,000
Professional contracts	778,253	124,088	113,978	**1,016,319**	251,183	427,498	**678,681**	1,695,000
Building occupancy	840,908	261,157	67,179	**1,169,244**	233,200	341,556	**574,756**	1,744,000
Computer related	157,075	71,816	372,806	**601,697**	6,513	80,790	**87,303**	689,000
Other	637,851	211,168	317,840	**1,166,859**	257,662	229,479	**487,141**	1,654,000
Expenses (recoveries)	(52,490)	9,882	(32,347)	**(74,955)**	(98,421)	8,376	(90,045)	(165,000)
Total Expenses	**8,725,096**	**3,260,343**	**1,910,908**	**13,896,347**	**3,223,243**	**3,976,410**	**7,199,653**	**21,096,000**
	(1,762,196)	(607,243)	277,592	**(2,091,847)**	(2,723,243)	(3,037,910)	**(5,761,153)**	
Excess of Revenues over Expenses								**$904,000**

Public Guardian and Trustee of British Columbia
Allocation of Revenues and Expenditures by Program – Actual (unaudited)
Fiscal year ended March 31, 2008

	Estate and Trust Services				Public Services			
	Services to Adults	Estate and Personal Trust Services	Child and Youth Services	**Subtotal**	Services to Adults	Child and Youth Services	**Subtotal**	**Totals**
Revenues								
Self Generated Funding								
Commissions	6,773,251	2,523,398	1,701,073	**10,997,722**		155,818	**155,818**	**11,153,540**
Asset management fees	1,502,848	563,715	712,892	**2,779,455**		47,408	**47,408**	**2,826,863**
Estate liaison administration fees	385,680			**385,680**			**0**	**385,680**
Estate and personal trust services heir tracing fees		115,566		**115,566**			**0**	**115,566**
Private committee review fees				**0**	416,469		**416,469**	**416,469**
Infant Settlement review fees				**0**		481,834	**481,834**	**481,834**
Applications to Court	47,000	3,711		**50,711**		253,095	**253,095**	**303,806**
Cost recoveries	102,748	81,942	3,596	**188,286**			**0**	**188,286**
	8,811,527	**3,288,332**	**2,417,561**	**14,517,420**	**416,469**	**938,155**	**1,354,624**	**15,872,044**
Funding from other sources								
Voted funding								**8,876,000**
Total Revenues	**8,811,527**	**3,288,332**	**2,417,561**	**14,517,420**	**416,469**	**938,155**	**1,354,624**	**24,748,044**
Expenses								
Salaries and benefits	6,593,075	2,449,600	1,115,711	**10,158,386**	2,378,152	2,542,761	**4,920,913**	**15,079,300**
Professional contracts	1,282,147	127,628	77,741	**1,487,516**	269,337	556,646	**825,982**	**2,313,498**
Building occupancy	846,228	239,695	116,128	**1,202,052**	201,606	242,247	**443,853**	**1,645,905**
Computer related	606,107	123,354	414,221	**1,143,681**	72,447	113,060	**185,507**	**1,329,189**
Other	866,384	164,059	312,134	**1,342,577**	210,304	221,706	**432,009**	**1,774,587**
Expenses (recoveries)	(158,903)	29,293	6,132	**(123,478)**	(19,737)	(47,691)	**(67,428)**	**(190,906)**
Total Expenses	**10,035,038**	**3,133,629**	**2,042,068**	**15,210,735**	**3,112,109**	**3,628,728**	**6,740,837**	**21,951,572**
	(1,223,511)	154,703	375,493	**(693,315)**	(2,695,640)	(2,690,573)	**(5,386,213)**	
Excess of Revenues over Expenses								**$2,796,472**

2007/2008
AUDITED FINANCIAL STATEMENTS

OPERATING ACCOUNT
ESTATES AND TRUSTS ADMINISTERED

OPERATING ACCOUNT

PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA

700 - 808 West Hastings Street, Vancouver, BC Canada V6C 3L3 • Phone: (604) 660-4444 • Fax: (604) 660-0374
www.trustee.bc.ca

FINANCIAL STATEMENTS

July 16, 2008

Management's Statement of Responsibilities for the Financial Statements of the Public Guardian and Trustee of British Columbia

Management is responsible for preparing the accompanying financial statements and is responsible for their integrity and objectivity. The financial statements are prepared in conformity with Canadian generally accepted accounting principles and include amounts based on informed judgments and estimates of the expected effects of current events and transactions.

Management is also responsible for maintaining systems of internal control that provide reasonable assurance that financial information is reliable, that all financial transactions are properly authorized, that assets are safeguarded, and that the Public Guardian and Trustee of British Columbia adheres to legislation and regulatory requirements. These systems include the communication of policies and the Public Guardian and Trustee of British Columbia's code of ethics and business conduct throughout the organization. Management continually monitors the systems of internal controls for compliance.

PricewaterhouseCoopers LLP has been appointed by the Public Guardian and Trustee of British Columbia as independent auditors to examine and report on the consolidated financial statements and their report follows.

Jay Chalke, Q.C.
Public Guardian and Trustee

PRICEWATERHOUSECOOPERS

PricewaterhouseCoopers LLP
Chartered Accountants
PricewaterhouseCoopers Place
250 Howe Street, Suite 700
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July 16, 2008

Auditor's Report

To:
The Public Guardian and Trustee of British Columbia
The Attorney General, Province of British Columbia, and
The Members of The Legislative Assembly of British Columbia

We have audited the balance sheet of **Public Guardian and Trustee of British Columbia** Operating Account as at March 31, 2008 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Public Guardian and Trustee's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the **Public Guardian and Trustee of British Columbia** Operating Account as at March 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

PricewaterhouseCoopers LLP

Chartered Accountants

"PricewaterhouseCoopers" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership, or, as the context requires, the PricewaterhouseCoopers global network or other member firms of the network, each of which is a separate and independent legal entity.

Public Guardian and Trustee of British Columbia
Operating Account
Balance Sheet
March 31, 2008
(in thousands of dollars)

	2008 $	2007 $
Assets		
Current Assets		
Due from the Province of British Columbia (note 3)	19,170	16,164
Accounts receivable (note 6 (d))	749	522
	19,919	16,686
Capital Assets (notes 2 (b) and 4)	1,937	2,231
	21,856	18,917
Liabilities and Operating Account Balance		
Current Liabilities		
Accounts payable and accrued liabilities	1,239	1,096
Operating Account Balance	20,617	17,821
	21,856	18,917

Contingent Liabilities (note 8)

The accompanying notes are an integral part of these financial statements.

Jay Chalke, Q.C.
Public Guardian and Trustee

Public Guardian and Trustee of British Columbia
Operating Account
Statement of Operations
For the Year Ended March 31, 2008
(in thousands of dollars)

	2008 $	2007 $
Revenue		
Operating revenues (note 2 (c))	15,872	14,904
Funding from the Province of British Columbia (note 6 (a))	8,876	7,468
	24,748	22,372
Expenses		
Salaries and benefits	15,079	14,260
Building occupancy (note 6 (b))	1,646	1,481
Other operating and administrative costs	1,080	1,158
Computer systems and support	1,304	1,201
Amortization	753	609
Client expenditures (note 2 (d))	655	575
Legal services	665	522
Professional services	730	323
Contributions to communities (note 5)	40	-
	21,952	20,129
Excess of Revenues Over Expenses	2,796	2,243
Operating Account Balance - Beginning of Year	17,821	15,578
Operating Account Balance - End of Year	20,617	17,821

The accompanying notes are an integral part of these financial statements.

Public Guardian and Trustee of British Columbia
Operating Account
Statement of Cash Flows
For the Year Ended March 31, 2008
(in thousands of dollars)

	2008 $	2007 $
Cash Flows from Operating Activities		
Operating revenues	15,645	14,876
Funding from the Province of British Columbia	8,876	7,468
	24,521	22,344
Change to non-cash working capital items		
Salaries and benefits	(15,009)	(14,922)
Operating expenses	(6,047)	(5,333)
	(21,056)	(20,255)
	3,465	2,089
Cash Flows Used for Investing Activities		
Purchase of capital assets	(459)	(1,010)
Increase in Cash	3,006	1,079
Cash - Beginning of Year	16,164	15,085
Cash - End of Year	19,170	16,164
Represented by		
Due from the Province of British Columbia (note 3)	19,170	16,164

The accompanying notes are an integral part of these financial statements.

Public Guardian and Trustee of British Columbia
Operating Account
Notes to Financial Statements
For the Year Ended March 31, 2008
(tables in thousands of dollars)

1. Reporting Entity

The Public Guardian and Trustee Operating Account ("Operating Account") operates under the authority of the *Public Guardian and Trustee Act*. The Operating Account is not liable for taxation, except insofar as the government is liable. The Operating Account was established as a Special Account in the general fund of the consolidated revenue fund of the Province of British Columbia.

Spending from revenue in excess of the budget approved by the Province of British Columbia or from the Operating Account Balance requires Treasury Board approval.

The Operating Account reports the revenues earned from the services provided to clients of the Public Guardian and Trustee and the operating and capital expenditures relating to the provision of these services. Clients are adults who are not capable of managing their own affairs, deceased persons' estates which have no other person willing and able to act for them, estates of missing persons, and children in receipt of settlement funds, insurance policy proceeds or money from estates.

Separate financial statements have been prepared as of March 31, 2008 for client trust accounts which include $748 million of net assets held in trust.

2. Significant Accounting Policies

a) Basis of Accounting

Management has prepared these financial statements in accordance with Canadian generally accepted accounting principles.

b) Capital Assets

Capital assets are recorded at cost less accumulated amortization and amortized on a straight-line basis over their estimated useful lives. Personal computer hardware and software are amortized over three years. All remaining assets are amortized over five years. No salvage value is assumed.

c) Revenue Recognition

Commissions and fees are paid by trust clients in accordance with the *Public Guardian and Trustee Fees Regulation* as provided for under the *Public Guardian and Trustee Act*. Commissions and fees are recognized in the period during which the service is provided where the amount can be reasonably estimated or at the point in time directed by regulation, court order, co-trustees or beneficiaries.

d) Client Expenditures

Client expenditures represent amounts paid for clients' property management, advances to clients and other miscellaneous expenditures made on behalf of clients where the clients do not have the funds to pay or where an administrative decision has been made to pay an amount on behalf of clients. Legal expenditures paid on behalf of clients are reported under legal services.

e) Employee Benefit Plans

The Public Guardian and Trustee and its employees contribute to the Public Service Pension Plan, a multi-employer, defined benefit, and joint trusteeship plan, established for certain British Columbia public service employees. The British Columbia Pension Corporation administers the plan, including payments of pension benefits to eligible employees. A board of trustees, representing plan members and employers is responsible for overseeing the management of the plan, including investment of assets and administration of benefits.

The plan is contributory, and its basic benefits are based on years of service and average earnings at retirement. Under joint trusteeship, the risks and rewards associated with the Plan's unfunded liability or surplus are shared between the employers and the plan members and will be reflected in their future contributions.

Every three years an actuarial valuation is performed to assess the financial position of the pension plan and the adequacy of the funding. The latest actuarial valuation as at March 31, 2005 reported a deficiency of $767 million (2002: surplus of $546 million). The next actuarial valuation is scheduled for March 31, 2008 however at the time these financial statements were issued the March 31, 2008 Annual Report for the BC Public Service Pension Plan had not been published.

Employees are also entitled to specific health care and termination benefits as provided for under collective agreements and terms of employment.

f) Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions in determining reported amounts. Actual results could differ from these estimates.

g) Change in Accounting Policy

Effective April 1, 2007, the Public Guardian and Trustee adopted the Canadian Institute of Chartered Accountants' new recommendations for the recognition and measurement of financial instruments. Handbook Section 3855, Financial Instruments - Recognition and Measurement is a new accounting policy issued by the Canadian Institute of Chartered Accountants in 2005.

Financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities and other current liabilities. It is management's opinion that the Public Guardian and Trustee is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values.

h) Future Accounting Changes

Section 3862, Financial Instruments - Disclosures and Section 3863, Financial Instruments - Presentation were issued in December 2006 and are effective for fiscal years beginning on or after October 1, 2007. These two sections will require entities to provide disclosures that enhance financial statement users' understanding of an entity's financial position and performance and the nature and extent of risks associated with them. The PGT does not expect that the adoption of these standards will have an impact on the results of the Operating Account.

Section 1535, Capital Disclosures was issued in December 2006 and is effective for fiscal years beginning on or after October 1, 2007. The section establishes standards for disclosures about capital, including qualitative and quantitative information about management of capital. The PGT does not expect that the adoption of this standard will have an impact on the results of the Operating Account.

3. Due from the Province of British Columbia

The Public Guardian and Trustee does not maintain a separate bank account and uses the Province of British Columbia's financial and banking systems to process and record its transactions. The amount due from the Province of British Columbia represents the accumulated net financial transactions of the Operating Account.

4. Capital Assets

	2007		
	Cost $	Accumulated Amortization $	Net $
Furniture and equipment	604	549	55
Personal computer software	699	603	96
Computer hardware - less than $10,000	1,557	1,375	182
Server computer software	2,833	1,202	1,631
Computer hardware - more than $10,000	410	307	103
Tenant improvements	906	840	66
Capital assets in use	7,009	4,876	2,133
Server computer software under development	56	-	56
Operating equipment work in progress	42	-	42
	7,107	4,876	2,231

	2008		
	Cost $	Accumulated Amortization $	Net $
Operating equipment	105	9	96
Furniture and equipment	656	569	87
Personal computer software	701	658	43
Computer hardware - less than $10,000	1,623	1,474	149
Server computer software	3,043	1,705	1,338
Computer hardware - more than $10,000	410	352	58
Tenant improvements	906	862	44
Capital assets in use	7,444	5,629	1,815
Server computer software under development	122	-	122
	7,566	5,629	1,937

Cost includes fully amortized assets in the amount of $3,644,000 (2007: $3,517,000).
The Public Guardian and Trustee is currently upgrading and enhancing its client case management system.

5. Contributions to Communities

In 2008, contributions were made to aid in activities to address and prevent abuse and neglect of vulnerable seniors under Part 3 of the *Adult Guardianship Act*. The purpose of these contributions was to raise awareness and to provide additional support in addressing and preventing abuse of vulnerable seniors.

6. Related Party Transactions

The Public Guardian and Trustee is a corporation sole. All transactions with the Province of British Columbia ministries, agencies and Crown corporations occurred in the normal course of operations and are valued at exchange amount, which is representative of fair value unless otherwise disclosed in these notes.

a) A transfer of $8,876,000 (2007: $7,468,000) from a sub-for-vote of the Ministry of Attorney General has been provided for services to incapable adults, children and youth and other expenditures of the Public Guardian and Trustee.

b) The Public Guardian and Trustee's warehouse facility, Vancouver office, Vancouver Island regional office, and Interior/North regional office are provided through Accommodation and Real Estate Services, a division of the Ministry of Labour and Citizens' Services. Total building occupancy payments for 2008 were $1,646,000 (2007: $1,481,000). These building occupancy arrangements expire in 2008, 2011, 2011 and 2012 respectively and have a six-month termination notice without penalty.

c) Certain financial and administrative services are provided centrally by various ministries and agencies of the government of British Columbia. The costs of these services are not charged to the Operating Account and are therefore not included in these financial statements.

d) Accounts receivable includes, in part, amounts due from Estates and Trusts Administered by the Public Guardian and Trustee of $593,000 (2007: $507,000).

7. Fidelity Insurance

The Public Guardian and Trustee is pursuing an insurance claim and meetings have been held with the adjuster. At this time the amount of recovery is unknown. The potential recovery is expected to be in the range of $150,000 to $250,000.

8. Contingent Liabilities

From time to time, the Public Guardian and Trustee is a defendant in legal actions in carrying out his duties. Under Section 21 of the *Public Guardian and Trustee Act*, monies required to discharge any liability or claim against the Public Guardian and Trustee must be paid out of the consolidated revenue fund of the Province of British Columbia.

9. Comparability of Reported Amounts

The financial statements for both the Estates and Trusts Administered by the Public Guardian and Trustee and the Operating Account are prepared in accordance with Canadian generally accepted accounting principles. Separate accounting systems and processes are utilized by each of these reporting entities. Although each reporting entity has similar reporting standards, amounts paid or payable between the entities vary due to timing and collectibility differences.

700 - 808 West Hastings Street, Vancouver, BC Canada V6C 3L3 • Phone: (604) 660-4444 • Fax: (604) 660-0374
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FINANCIAL STATEMENTS

July 16, 2008

Management's Statement of Responsibilities for the Financial Statements of the Public Guardian and Trustee of British Columbia

Management is responsible for preparing the accompanying financial statements and is responsible for their integrity and objectivity. The financial statements are prepared in conformity with Canadian generally accepted accounting principles and include amounts based on informed judgments and estimates of the expected effects of current events and transactions.

Management is also responsible for maintaining systems of internal control that provide reasonable assurance that financial information is reliable, that all financial transactions are properly authorized, that assets are safeguarded, and that the Public Guardian and Trustee of British Columbia adheres to legislation and regulatory requirements. These systems include the communication of policies and the Public Guardian and Trustee of British Columbia's code of ethics and business conduct throughout the organization. Management continually monitors the systems of internal controls for compliance.

PricewaterhouseCoopers LLP has been appointed by the Public Guardian and Trustee of British Columbia as independent auditors to examine and report on the consolidated financial statements and their report follows.

Jay Chalke, Q.C.
Public Guardian and Trustee

July 16, 2008

PRICEWATERHOUSECOOPERS

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July 16, 2008

Auditor's Report

To:
The Public Guardian and Trustee of British Columbia
The Attorney General, Province of British Columbia, and
The Members of The Legislative Assembly of British Columbia

We have audited the balance sheet for Estates and Trusts Administered by the **Public Guardian and Trustee of British Columbia** as at March 31, 2008 and the statement of changes to client assets for the year then ended. These financial statements are the responsibility of the Public Guardian and Trustee's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position for Estates and Trusts Administered by the **Public Guardian and Trustee of British Columbia** as at March 31, 2008 and the changes to client assets for the year then ended in accordance with Canadian generally accepted accounting principles.

PricewaterhouseCoopers LLP

Chartered Accountants

"PricewaterhouseCoopers" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership, or, as the context requires, the PricewaterhouseCoopers global network or other member firms of the network, each of which is a separate and independent legal entity.

***Public Guardian and Trustee* of British Columbia**
Estates and Trusts Administered
Balance Sheet
As at March 31, 2008
(in thousands of dollars)

	2008 $	2007 $
Assets		
Premium money market fund (note 3)	456,282	411,294
Balanced income fund (note 4)	21,886	24,320
Balanced growth fund (note 5)	65,325	62,268
Other investments and securities (note 6)	91,557	93,611
Other financial assets (note 7)	8,220	5,612
Real property (note 8)	121,323	113,671
Other assets (note 2 (b))	1	1
	764,594	710,777
Liabilities and Net Assets		
Accounts payable	9,346	4,334
Mortgages and loans payable (note 2 (b))	6,629	9,345
Payable to the Public Guardian and Trustee Operating Account (note 13)	822	436
	16,797	14,115
Net Assets Held in Trust	747,797	696,662
	764,594	710,777

The accompanying notes are an integral part of these financial statements.

Jay Chalke, Q.C.
Public Guardian and Trustee

Public Guardian and Trustee of British Columbia
Estates and Trusts Administered
Statement of Changes to Assets
For the Year Ended March 31, 2008
(in thousands of dollars)

	Premium money market fund $	Balanced income fund $	Balanced growth fund $	Other investments and securities $	Other financial assets $	Real property $	2008 Total $	2007 Total $
Opening Balance - at Fair Values	411,294	24,320	62,268	93,611	5,612	113,671	710,776	643,109
Sources of Assets								
Pensions, benefits and settlements	86,119	-	-	-	792	-	86,911	73,213
Assets acquired upon appointment	-	-	-	38,590	41,083	54,206	133,879	114,092
Interest and dividend income	19,963	995	2,217	2,582	-	-	25,757	22,356
Net realized gain on assets sold or released (note 2 (e))	-	1,070	4,106	2,554	-	16,847	24,577	27,109
	106,082	2,065	6,323	43,726	41,875	71,053	271,124	236,770
Disposition of Assets								
Cash distributions paid to clients and beneficiaries	(92,783)	-	-	-	-	-	(92,783)	(74,081)
Assets released to clients, beneficiaries and heirs	-	-	-	(7,664)	(3,191)	(26,041)	(36,896)	(20,863)
Amounts paid for client care and maintenance (note 9)	(43,991)	-	-	-	-	-	(43,991)	(41,769)
Commissions and fees paid to the Public Guardian and Trustee Operating Account (note 10)	(15,223)	(126)	(299)	-	-	-	(15,648)	(14,426)
Professional services paid (note 11)	(6,866)	(63)	(143)	(230)	-	-	(7,302)	(6,951)
Assets purchased for clients	(1,361)	-	-	-	-	610	(751)	(716)
Taxes paid on behalf of clients	(5,794)	-	-	(8)	-	-	(5,802)	(4,652)
Unclaimed assets transferred to the British Columbia Unclaimed Property Society (note 12)	(1,408)	-	-	-	-	-	(1,408)	(1,572)
	(167,426)	(189)	(442)	(7,902)	(3,191)	(25,431)	(204,581)	(165,030)
Transfer and Reinvestment of Assets								
Transfers between investment funds	8,450	(2,337)	4,962	(11,075)	-	-	-	-
Net proceeds from sale or collection of assets	95,914	-	-	-	-	-	95,914	85,578
Assets sold or collected	-	-	-	(21,675)	(36,076)	(40,149)	(97,900)	(87,326)
	104,364	(2,337)	4,962	(32,750)	(36,076)	(40,149)	(1,986)	(1,748)
Increase (decrease) in unrealized gain (note 2 (e))	1,968	(1,973)	(7,786)	(5,128)	-	2,179	(10,740)	(2,325)
Closing Balances - at Fair Values	456,282	21,886	65,325	91,557	8,220	121,323	764,593	710,776
Add: Other Assets							1	1
Total Assets Held in Trust							764,594	710,777

The accompanying notes are an integral part of these financial statements.

1. Reporting Entity

The Public Guardian and Trustee ("PGT") operates under the *Public Guardian and Trustee Act* and other provincial statutes to uphold the legal rights and safeguard the financial interests of adults who are not capable of managing their own affairs, deceased persons' estates which have no other person willing and able to act for them, estates of missing persons and children in receipt of settlement funds, insurance policy proceeds or money from estates.

These statements reflect the financial position and activity for the estates and trusts administered by the PGT. Separate financial statements have been prepared for the Public Guardian and Trustee Operating Account which report the revenues, expenses and capital expenditures of the PGT.

2. Summary of Significant Accounting Policies

a) Basis of Accounting

Management has prepared these financial statements in accordance with Canadian generally accepted accounting principles.

b) Valuation of Assets and Liabilities

Premium money market fund investments, balanced income fund, balanced growth fund and other investments and securities are classified as held-for-trading and are carried at fair value, as determined from valuation data provided by investment service providers.

Other financial assets are carried at amortized cost.

Real property is carried at fair value, as determined by professional appraisals or, where an appraisal is not available or is not current, as determined from the most recent British Columbia Assessment Authority property assessment or other relevant valuation data.

Other assets are carried at a nominal value of $1 because the fair value for these assets is not readily determinable. Other assets include jewellery, collectibles, vehicles and effects.

The initial book value of all assets (other than "other assets") acquired upon appointment of the client represents the fair value at the date of appointment.

All financial liabilities are carried at amortized cost. The difference between fair value and amortized cost of these liabilities is considered immaterial.

Included in the assets and liabilities are those valued at $1 where the PGT had been recently appointed and information relating to fair value is not readily available.

c) Other Financial Instruments

The fair values of financial instruments, carried at amortized cost, approximate their carrying values due to their short-term nature.

Investments are exposed to credit risk and price risk. Price risk is comprised of currency risk, interest rate risk, and market risk.

Credit Risk

Credit risk relates to the possibility that a loss may occur from the failure of another party to comply with the terms of a contract. The investment policy established by the PGT limits credit risk by limiting the maximum exposure to one single issuer and by investing only in debt securities from companies with a minimum rating of at least BBB as defined by Moody's, Standard & Poors or Dominion Bond Rating Service.

Currency Risk

Currency risk relates to the possibility that the investments issued by companies will change in value due to future fluctuations in foreign exchange rates. The total amount of investments exposed to currency risk amounts to $41 million, representing investments in U.S. equity funds and international equity funds held with contracted service providers.

Interest Rate Risk

Interest rate risk relates to the possibility that fixed income investments will change in value due to future fluctuations in market interest rates.

Market Risk

Market risk relates to the possibility that the equity investments will change in value due to future fluctuations in market prices.

d) Use of Estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying disclosures. Actual value ultimately realized may differ from these estimates.

e) Gains and Losses on Assets

Gains and losses on assets represent the appreciation or depreciation in the value of assets administered by the PGT from the value assigned on the date of appointment of the client (if acquired on appointment) or date of purchase (if purchased for clients after appointment). Such gains and losses become realized on the date the assets are sold or released. Both realized gains or losses are reported in the statement of changes to assets.

f) Management of Funds and Investments

As a fiduciary, the PGT is responsible for managing the assets owned by each estate and trust under his authority. The PGT must exercise the care, skill, diligence and judgement of a prudent investor for his clients.

Under Section 12 of the *Public Guardian and Trustee Act*, the PGT is permitted to create common funds within the trust fund account. The PGT has established three common funds called the premium money market fund, the balanced income fund and the balanced growth fund. The premium money market fund holds short and medium term fixed income investments and is used for day to day receipts and disbursements of all clients. The balanced income fund and the balanced growth fund hold investments which are appropriate for clients with longer term investment horizons.

Under Section 13 (1) of the *Public Guardian and Trustee Act*, the PGT is permitted to make separate investments for clients if the money is subject to an express trust or direction for investment or it is, for any other reason, in the best interests of the client to do so. Other investments and securities include separate investment portfolios and registered plans which are established or maintained for clients according to their investment profile.

The three common funds are managed by BC Investment Management Corporation, an independently managed Crown corporation. Other investments are managed by private investment management firms.

g) Change in Accounting Policy

Effective April 1, 2007, the PGT adopted Canadian Institute of Chartered Accountants (CICA) Handbook Sections 3855, Financial Instruments - Recognition and Measurement; Section 1506, Accounting changes; and Section 3865, Hedges.

The new standards require that all financial assets and liabilities be measured at fair value with the exception of investments held to maturity, loans and receivables and other liabilities that are measured at amortized cost using the effective interest rate method.

The PGT has designated the premium money market fund, balanced income fund, balanced growth fund and other investments and securities as held-for-trading, effective April 1, 2007; these financial instruments continue to be carried at fair value. Other financial instruments, which include other financial assets, accounts payable, mortgages and loans payable, and amounts payable to the Public Guardian and Trustee Operating Account, continue to be carried at amortized cost in accordance with the default accounting model under Section 3855.

Upon adoption of these standards, there was no significant impact on opening balances.

h) Future Accounting Changes

Section 3862, Financial Instruments - Disclosures and Section 3863, Financial Instruments - Presentation were issued in December 2006 and are effective for fiscal years beginning on or after October 1, 2007. These two sections will require entities to provide disclosures that enhance financial statement users' understanding of an entity's financial position and performance and the nature and extent of risks associated with them. The PGT does not expect that the adoption of these standards will have an impact on net assets.

Section 1535, Capital Disclosures was issued in December 2006 and is effective for fiscal years beginning on or after October 1, 2007. The section establishes standards for disclosures about capital, including qualitative and quantitative information about management of capital. The PGT does not expect that the adoption of this standard will have an impact on net assets.

3. Premium Money Market Fund

	2008 $	2007 $
Cash and short-term investments	298,565	267,799
Bond investments		
Less than one year	54,731	-
One to three years	86,168	97,336
Over 3 years	16,818	46,159
	456,282	411,294

Earnings on the premium money market fund are paid as interest each month to client trust fund accounts based on their closing daily balances. The annual effective yield for the year ended March 31, 2008 was 4.8% (2007: 4.6%).

4. Balanced Income Fund

	2008 $	2007 $
Cash, short-term investments, receivables and payables	(738)	(391)
Canadian bonds	1,057	1,032
Pooled funds	21,567	23,679
	21,886	24,320

The balanced income fund is a unitized pool of investments; units in this fund are valued monthly. The rate of return for the year ended March 31, 2008 was 0.1% (2007: 9.0%). The effective annual rate of return for the five years ending March 31, 2008 is 9.3%.

5. Balanced Growth Fund

	2008 $	2007 $
Cash, short-term investments, receivables and payables	(2,045)	(797)
Pooled funds	67,370	63,065
	65,325	62,268

The balanced growth fund is a unitized pool of investments; units in this fund are valued monthly. The rate of return for the year ended March 31, 2008 was -2.4% (2007: 11.0%). The effective annual rate of return for the five years ending March 31, 2008 is 10.4%.

6. Other Investments and Securities

	2008 $	2007 $
Investment portfolios	52,335	60,691
Registered plans	13,398	12,341
Other investments and securities	25,824	20,579
	91,557	93,611

Due to numerous and individual client investments, it is impractical to reflect the aggregate rate of return on these investments.

7. Other Financial Assets

Other financial assets include funds in numerous and varied external accounts and amounts receivable.

8. Real Property

Real property includes land, buildings and manufactured homes. Approximately 98% (2007: 99%) of the fair value of real properties is related to properties located in British Columbia.

9. Payments for Client Care and Maintenance

Client care and maintenance costs represent goods and services purchased for clients and for personal living expenses, including payments to care facilities.

10. Commissions and fees paid to the Public Guardian and Trustee Operating Account

Commissions and fees are paid on behalf of clients for services provided by the Public Guardian and Trustee in accordance with the *Public Guardian and Trustee Fees Regulation* as provided for under the *Public Guardian and Trustee Act*.

11. Professional Services

Professional services are payments on behalf of clients for services such as accounting, legal, investment management, custodial, funeral and property management.

12. Unclaimed Assets Transferred to the British Columbia Unclaimed Property Society

Unclaimed assets are transferred quarterly to the British Columbia Unclaimed Property Society when they are deemed inactive by the Public Guardian and Trustee under Section 27.1 of the *Public Guardian and Trustee Act*.

13. Comparability with the Public Guardian and Trustee Operating Account

The financial statements for both the Estates and Trusts Administered by the Public Guardian and Trustee and the Public Guardian and Trustee Operating Account are prepared in accordance with Canadian generally accepted accounting principles. Separate accounting systems and processes are utilized by each of these reporting entities. Although each reporting entity has similar reporting standards, amounts paid or payable between the entities vary due to timing and collectibility differences.

Marianna Neumann

1958 - 2007

On September 7, 2007 the Public Guardian and Trustee of British Columbia lost a valued employee after Marianna Neumann succumbed to her battle with ovarian cancer.

Marianna joined the office in 2001, working initially as an Administrative Assistant in the Services to Adults division before transferring to the Children and Youth Services division, where she worked in a variety of positions: Team Administrative Aide, Legal Intake Liaison and for a short while as a Guardianship and Trust Officer. Her co-workers remember her as a good-natured and caring individual who enjoyed listening to classical music. Marianna's positive attitude and strong work ethic was always noticed and appreciated by her colleagues.

Marianna had two passions in life, animals and social justice, which she expressed by being a dedicated supporter of both the Wildlife Rescue Association and the Canadian Centre for Policy Alternatives. She is survived by her partner of 23 years, Cynthia Brooke.

Marianna's spirit lives on at the PGT and we continue to miss her.

The Public Guardian and Trustee (PGT) provides services to clients through three broad operational program areas: Child and Youth Services; Services to Adults; and Estate and Personal Trust Services. These programs are in turn supported by Client Finance and Administrative Services, Legal Services, and the Policy, Planning and Public Education Division. The PGT's Executive Office provides overall direction, coordination, and consultation with Public Guardian and Trustees in other jurisdictions, coordination of Adult Guardianship and Community Development and non-delegated statutory duties such as approval of infant settlement reviews, the most serious substitute health care decisions and major trust disbursements.

The 224 staff of the PGT seek to provide respectful, individualized service with the help of family, friends and community. Employees of the PGT are hired under the *Public Service Act* and come from a variety of backgrounds including financial, legal, health care and social services. The PGT is proud of its staff; collectively, the staff of the PGT speak 28 languages.

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